# King County

## King County

1200 King County Courthouse 516 Third Avenue Seattle, WA 98104

### Legislation Details (With Text)

**File #**: 2023-0343 **Version**: 1

Type: Ordinance Status: In Committee

File created: 10/3/2023 In control: Regional Policy Committee

On agenda: Final action: Enactment date: Enactment #:

Title: AN ORDINANCE creating the King County Doors Open program to support cultural organizations,

imposing a one-tenth of one percent sales and use tax to finance the King County Doors Open program; and repealing Ordinance 18513, Section 2, Ordinance 18513, Section 3, and Ordinance

18513, Section 4.

Sponsors: Jeanne Kohl-Welles, Claudia Balducci

Indexes: Culture, Open Doors Program

Code sections:

Attachments: 1. 2023-0343 Transmittal Letter, 2. 2023-0343 Fiscal Note, 3. 2023-0343 Legislative Review Form, 4.

2023-0343\_SR\_DoorsOpenCulturalAccess, 5. 2023-0343\_ATT4\_Executive Doors Open Presentation RPC, 6. 2023-0343\_ATT5\_Sustained Support Impact and Reach, 7. 2023-0343\_ATT6\_Building for Equity Impact and Reach, 8. 2023-0343\_ATT7\_Grant Program Advancements In Equity 2017-2023

Date	Ver.	Action By	Action	Result
10/11/2023	1	Regional Policy Committee	Deferred	
10/3/2023	1	Metropolitan King County Council	Introduced and Referred	

Clerk 09/25/2023

AN ORDINANCE creating the King County Doors Open program to support cultural organizations, imposing a one-tenth of one percent sales and use tax to finance the King County Doors Open program; and repealing Ordinance 18513, Section 2, Ordinance 18513, Section 3, and Ordinance 18513, Section 4.

#### STATEMENT OF FACTS:

- 1. The Washington state Legislature declared in RCW 36.160.010 that there is a need to provide public and educational benefits and economic support for arts, science, and heritage organizations.
- 2. The King County council, through Motion 14082 and Motion 14299, unanimously endorsed the need to provide public and educational benefits and economic support for arts, science, and

heritage organizations.

- 3. King County residents would greatly benefit from improved public access to programs produced by nonprofit arts, science, and heritage organizations that would be enabled by an increase in public funding for those organizations.
- 4. Providing increased financial support for arts, science, and heritage organizations in King County is in the public interest and will serve multiple public purposes such as:
- a. Enhancing and extending the educational reach and offerings of arts, science, and heritage organizations will provide all King County residents with meaningful opportunities to explore personal creativity, learn about local history, and understand the natural environment, leading to greater civic engagement;
- b. Ensuring K-12 public school students in all nineteen King County school districts will benefit from greater access to arts, science, and heritage organizations, both through in-depth programs in their own classrooms and opportunities for visits to cultural attractions, will lead to better engagement in the classroom and higher graduation rates; and
- c. Ensuring continued and expanded access to the facilities and programs of arts, science, and heritage organizations by economically and geographically underserved populations will benefit all the residents of King County, leading to healthier and more inclusive communities.
- 5. Cultural access funding would ensure that arts, science, and heritage organizations are financially healthy and able to continue to provide public benefits.
- 6. A cultural access program as defined in this ordinance would help to achieve these public purposes and benefits by supporting hundreds of arts, science, and heritage organizations providing activities and operating facilities open to the general public throughout King County and by creating new opportunities for students and adults, as well as economically and geographically underserved populations.

- 7. In 2002, the county created a cultural development authority to support, advocate for, and preserve the cultural resources of the region in a manner that fosters excellence, vitality, and diversity.
- 8. The cultural development authority, also known as 4Culture, is governed by K.C.C. chapter 2.49 as well as a charter and bylaws approved by the King County council.
- 9. 4Culture's responsibilities include advising the executive and council on cultural resources policies and issues, administering cultural programs funded by the hotel/motel tax, and establishing and implementing policy guidelines for the selection, award, and administration of grant contracts.
- 10. 4Culture provides the executive and council with an annual report summarizing its significant accomplishments, expenditures, cultural programs, public art projects, and other projects and activities.
- 11. In 2016, 4Culture convened a series of community study group meetings including organizations of all sizes, disciplines, and geographic locations, as well as individuals representing numerous points of view, to inform development of the principles for implementation and operation of a cultural access program.
- 12. A central theme from the community input was that equity, inclusion, and access should be guiding principles of a cultural access program. Recommendations from the community to advance these principles include:
- a. Past and existing inequities in access to arts, science, and heritage organizations should be deliberately and intentionally addressed by providing higher levels of funding for cultural organizations based in, representative of, and serving audiences of communities that experience barriers to access;
- b. Organizations supported by a cultural access program should be a vital part of the day-today life in their communities;
- c. Field trips and cultural education should be augmented by programs provided by arts,

science, and heritage organizations in classrooms and in other community venues to expand the reach of participation;

- d. Organizations receiving support from a cultural access program should reflect the demographics of the communities they serve in their staffs, boards, memberships, audiences, and programs; and
- e. A cultural access program should be administered with transparency and accountability to the public.
- 13. In 2017, the King County council adopted Ordinance 18513 creating a cultural access program called Access for All and placing a proposition on the August 2017 ballot seeking what was then required voter approval for imposition of a one-tenth of one percent sales and use tax to support the program.
- 14. The August 2017 proposition was narrowly rejected by voters.
- 15. The Access for All program created by Ordinance 18513 was not implemented or funded.
- 16. In 2020, 4Culture conducted a cultural health study to better understand and respond to the cultural needs of a changing King County. It held listening sessions in 37 cities and 3 unincorporated areas, generating cultural profiles for cities and unincorporated areas which identified cultural resources, demographics, pressing cultural challenges, and cultural growth opportunities.
- 17. Also in 2020, 4Culture developed the King County Cultural Plan to guide cultural development in King County in response to Ordinance 18788. It was informed by 41 community listening sessions throughout the county and 10 focus group meetings, along with input from a 27-member 4Culture task force representing arts, heritage, public art, and historic preservation communities.
- 18. Also in 2020, the Washington state Legislature amended chapter 36.160 RCW and certain

programmatic and reporting requirements for the cultural access programs funded with a state sales and use tax. The amendments included changes to public school cultural access program requirements and procedures related to funding eligibility and consideration for community preservation and development authorities.

- 19. In 2023, the Washington state Legislature amended RCW 82.14.525 to authorize the legislative authority of a county to impose a one-tenth of one percent sales and use tax for a cultural access program without voter approval.
- 20. Doors Open funding for arts, science, and heritage organizations would expand organizational operations, offer discounted and free admission, support public school cultural access programs, and build and expand facilities in communities for cultural activities.
- 21. Doors Open funding would advance equitable access to arts, science, and heritage organizations throughout King County and would remove barriers to access faced by many segments of the county population.
- 22. Doors Open funding would foster the creation and development of new cultural organizations throughout King County, reduce geographic barriers and ensure that all residents have improved access to arts, science, and heritage resources.
- 23. Doors Open funding would support the growth and development of arts, science, and heritage centers throughout King County to promote healthy and vibrant communities.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

<u>SECTION 1.</u> **Repeal.** The following are hereby repealed:

- A. Ordinance 18513, Section 2;
- B. Ordinance, 18513, Section 3; and
- C. Ordinance 18513, Section 4.
- SECTION 2. Findings: The council finds and declares that awarding program moneys to arts, science,

and heritage organizations as provided in this ordinance is a public purpose within the meaning of Article VII, Section 1 of the Washington State Constitution because such an expenditure of public moneys will confer a benefit of a reasonably general character to a significant part of the public and primarily serves the public interest.

SECTION 3. **Definitions.** The definitions in this section apply throughout this ordinance unless the context clearly requires otherwise.

- A. "Administrative costs" means all overhead, administrative, evaluation, and maintenance expenses of the county and 4Culture related to the Doors Open program.
- B. "Cultural center" means a geographic area in which cultural organizations and facilities are concentrated, and are providing cultural activities that draw attendance and participation from surrounding communities and beyond.
- C. "Cultural organization" means a nonprofit corporation incorporated under the laws of the state of Washington and recognized by the Internal Revenue Service as described in section 501(c)(3) of the Internal Revenue Code of 1986, as amended, with its principal location or locations and conducting a majority of its activities within the county, not including: any agency of the state or any of its political subdivisions; any municipal corporation; any organization that raises moneys for redistribution to multiple cultural organizations; or any radio or television broadcasting network or station, cable communications system, Internet-based communications venture or service, newspaper, or magazine. The primary purpose of the organization must be the advancement and preservation of science or technology, the visual or performing arts, zoology, botany, anthropology, heritage, or natural history. The organization must directly provide programming or experiences available to the general public. Any organization with the primary purpose of advancing and preserving zoology such as a zoo or an aquarium, must be or support a facility that is accredited by the Association of Zoos and Aquariums or its functional successor.
  - D. "Doors Open" means the program created by this ordinance for the purposes of: enhancing and

extending the reach and offerings of cultural organizations; ensuring continued and expanded access to the facilities and programs of cultural organizations by underserved populations; and providing financial support for cultural organizations to continue and extend the numerous public benefits they provide.

- E. "Doors Open fund" means the county fund used exclusively for the purposes established by this ordinance.
- F. "Equity inclusion public benefits" means the equity inclusion public benefits defined in section 5.A.2. of this ordinance.
- G. "Established cultural centers" means a city containing at least two cultural organizations that have annual ongoing operating revenues over ten million dollars each and are within a mile of each other.
- H. "Fiscal sponsor" means a cultural organization that receives proceeds and contracts with a sponsored cultural entity in accordance with the terms and conditions of this ordinance and program guidelines.
- I. "4Culture" means the Cultural Development Authority of King County, a public corporation, established by the county under K.C.C. chapter 2.49.
- J. "General public benefits" means the general public benefits defined in section 5.A.1. of this ordinance.
- K. "Geographic inclusion public benefit" means the public benefit defined in section 5.A.3. of this ordinance.
- L. "Heritage" means the advancement and preservation of anthropology, heritage, or natural history and includes historic preservation.
  - M. "Historic preservation" means the preservation of culturally significant spaces and properties.
- N. "Launch funding" means one-time funding to create new cultural facilities or start new programs for organizations that have historically faced barriers to purchasing and stewarding cultural space.
- O. "Non-tax-exempt cultural entity" means an organization that would qualify as a cultural organization but for the fact that it is not recognized by the Internal Revenue Service as described in section 501(c)(3) of the

Internal Revenue Code of 1986, as amended.

- P. "Proceeds" means the revenue raised by the additional sales and use tax authorized by this ordinance and any interest thereon.
  - Q. "Program" or "the program" means the Doors Open program.
- R. "Public benefits" means those discernable public benefits, comprised of general public benefits, equity inclusion public benefits, and geographic inclusion public benefits, identified in section 5 of this ordinance.
  - S. "Science" includes technology and science, including botany and zoology.
- T. "Sponsored cultural entity" means a non-tax-exempt cultural entity that contracts with a fiscal sponsor for a specific cultural project that provides a public benefit in accordance with the terms and conditions of this ordinance and program guidelines.
- U. "Start-up funding" means administrative costs, including, but not limited to, legal costs and overhead costs, incurred by the county or the designated public agency advanced to the program after the effective date of this ordinance and before tax collections begin with the expectation that the funding will be repaid.

#### SECTION 4. Doors Open program.

- A. The county hereby creates the Doors Open program. Doors Open shall contain the following elements:
- 1. Annually providing proceeds for cultural organizations that provide public benefits as required in section 5 of this ordinance and satisfy the requirements in chapter 36.160 RCW. Doors Open will provide funding for:
- a. the public school cultural access program, designed to increase public school student access to cultural educational experiences by extending the offerings of cultural entities through programs provided at schools and at the facilities and venues of the cultural entities, including the provision of transportation to

facilities and venues. The public school access program shall provide:

- (1) every school in the county a list of appropriate on-site cultural experiences and a list of appropriate off-site cultural experiences for each grade level, every year. The list of off-site cultural experiences shall include information notifying schools of available transportation funding. The activities and programming need not be located or provided within the county; and
- (2) moneys for transportation to off-site cultural experiences for all students at all schools in the county that are located within a school district in which at least forty percent of the district's students are eligible for a federal free and reduced-price school meals program;
- b. new or emerging cultural organizations with a focus on ensuring that all geographic areas of the county and all communities in the county have access to cultural experiences;
- c. countywide initiatives and projects including public programs, supports for cultural practitioners and organizations, limited-time events, and funding for unmet community needs;
- d. building for Equity grants to help cultural organizations acquire, build, and renovate buildings, to purchase equipment, and to help provide launch funding for new cultural organizations, and support organizational capacity building;
- e. reimbursing cultural organizations for actual and reasonable expenses incurred in providing public access to cultural experiences; and
- f. programmatic support to meet the ongoing needs of cultural organizations, including but not limited to assistance with rent, utilities, payroll, and other basic annual expenses.
- 2.a. Funding for capital and one-time operating support in 2024. 4Culture and King County will jointly implement, as provided in this ordinance, a cultural program that will invite cultural organizations to participate in a competitive application process for capital projects and one-time operating support. Awards shall support cultural facilities grants and organizational capacity building grants.
  - b. 4Culture and the county shall engage in outreach and technical support for potential applicants,

beginning in August 2024, with the intent of receiving proposals from organizations of every budget size, location, and discipline;

- c. To ensure review pools of similar-sized capital proposals for arts, science, and heritage projects, applicants shall compete for funding in three categories based on aggregate project budget size:
  - (1) projects with budgets over ten million dollars;
  - (2) projects with budgets between one and ten million dollars; and
  - (3) projects with budgets less than one million dollars.
- d. To ensure review pools of similar proposals for arts, science, and heritage operating support, applicants shall compete for funding in four disciplines:
  - (1) heritage, excluding historic preservation;
  - (2) historic preservation;
  - (3) arts; and
  - (4) science.
- e. 4Culture shall convene resident peer review panels to review applications and make recommendations to the 4Culture board of which projects to support and at what levels. There shall be seven separate resident peer review panels with up to five members in each panel. The council and the executive may each appoint up to one member for each panel. Every written proposal shall be evaluated.
- f. Capital proposals shall be evaluated based on the overarching criteria of quality, feasibility, equity, and project impact, including how the projects will increase access to cultural facilities. One-time operating proposals shall be evaluated based on the overarching criteria of resilience, public benefit, equity, and artistic substance. A guiding principle of the selection process shall be diversity in geography, discipline, budget size, and compliance with applicable law;
- g. The panels must complete their reviews and provide their recommendations for awards and support levels to 4Culture's advisory committees and Board. The 4Culture board of directors shall review and

shall then finalize the award decisions at a public meeting. The 4Culture director will communicate award decisions to the awardees, the executive, and the council by the end of 2024; and

- 3. Funding for program dedicated to increasing cultural organizations and cultural facilities in geographical areas that need additional cultural capacity with deeper and bolder investments to ensure all communities in the county have access to cultural experiences.
- B.1. The county, through K.C.C. chapters 2.48 and 2.49, has authorized 4Culture to develop, implement and administer cultural programs in the county. Accordingly, and as authorized under RCW 36.160.070, the county elects to consolidate the administration of the program with that of 4Culture to perform the functions required under RCW 36.160.110.
- 2. The county designates 4Culture as the designated public agency for Doors Open consistent with chapter 36.160 RCW, this ordinance, and the implementation plan described in section 9 of this ordinance. If the county dissolves 4Culture in accordance with K.C.C. 2.49.140, the county shall become the designated public agency and shall otherwise perform the duties of 4Culture under this ordinance.
- 3. 4Culture shall develop and maintain guidelines and eligibility and reporting requirements consistent with chapter 36.160 RCW and this ordinance for all organizations that receive proceeds. The guidelines shall ensure that the cultural organizations receiving proceeds provide or continue to provide discernible public benefits. Program grant agreements shall require, among other things, that no person shall, on the basis of basis of sex, race, color, national origin, religious affiliation, disability, sexual orientation, gender identity or expression, age, ancestry, parental status, marital status, use of service or assistive animal, language, or geography, be denied the benefits of, or be subjected to discrimination under any program or activity receiving cultural access financial support.
- 4. 4Culture shall, on request, provide expertise and administrative assistance to cultural organizations that have limited organizational capacity. The expertise and administrative assistance to be provided shall include, but not be limited to, assistance in applying for competitive funding and technical assistance to

contracted organizations to meet reporting requirements. These costs shall be part of program costs.

5. The 4Culture board of directors shall advise, monitor, and provide program oversight for achieving the equity inclusion public benefits associated with the program. No additional advisory body or council for the program is created though the board of directors may create one or more committees to advise on issues relevant to the program.

#### **SECTION 5.** Doors Open public benefits.

- A.1. All cultural organizations must provide discernible public benefits to receive funding from the program. To be eligible to receive funding, cultural organizations must provide:
  - a. one or more general public benefits; and
  - b. one or more equity inclusion or geographic inclusion public benefits.
- 2. For the purposes of subsection A.1. of this section, the following are the program's "discernible public benefits":
  - a. general public benefits. The following public benefits are "general public benefits":
- (1) providing low-barrier opportunities for everyone in the county to take part in the region's cultural life and participate in cultural programs;
- (2) providing performances and programs throughout the county, directly in and for local communities, or through partnerships between and among cultural organizations, or through partnerships between or among nonprofit corporations or other nonprofit entities;
- (3) providing cultural educational programs and experiences both at an organization's own facilities and in schools and other venues;
- (4) bringing cultural organizations' facilities and programming into compliance with access requirements of the Americans with Disabilities Act;
  - (5) supporting organizations that strive to engage traditional cultures and crafts;
  - (6) presenting free cultural festivals;

- (7) providing free events, programing, and educational materials that enhance a cultural experience either before or after, or both, attending an exhibit, performance, or event;
- (8) providing arts, science, and heritage career building opportunities for youth through internships and apprenticeships or other means;
- (9) establishing partnerships between cultural organizations or other cultural institutions to present new multidisciplinary cultural experiences;
- (10) implementing organizational capacity-building projects or activities that a cultural organization can demonstrate will enhance the ability of the organization to execute community outreach, communications, and marketing strategies to attract and engage county residents with opportunities for access to cultural experiences and with emphasis on underserved communities; and
- (11) implementing organizational capacity-building projects or activities that a cultural organization can demonstrate will enhance the ability of the organization to provide or continue to provide meaningful public benefits not otherwise achievable.
- b. equity inclusion public benefits. The following public benefits are "equity inclusion public benefits":
- (1) providing free or low-cost attendance to arts, science, and heritage organizations and facilities for county residents who have economic, geographic, and other barriers to access;
- (2) providing free access to curriculum-related arts, science, and heritage programs for public school students throughout the county at school and at cultural sites with emphasis on underserved students;
- (3) increasing the diversity of staff and governing boards of cultural organizations to increase opportunities for access to facilities, programs, and services for diverse and underserved populations and communities, broaden cultural programs, and provide programming that appeals to diverse populations within the county;
  - (4) increasing investment in programs and organizations that represent and reflect the diversity of

the county; and

- (5) planning and implementing cultural programs and activities, or collaborating with cultural organizations in order to extend the reach and impact of cultural programs.
- c. geographic inclusion public benefits. The following public benefits are "geographic inclusion public benefits":
  - (1) planning and implementing cultural programs and activities in cultural centers;
- (2) partnering with cultural organizations, through direct investment or in-kind support, on priority projects and initiatives;
- (3) providing to communities outside cities in which cultural organizations are primarily located, cultural programming either directly, in partnership with cultural organizations, or public schools, or through other means; and
- (4) providing proceeds to 4Culture to distribute to cultural organizations for noncapital projects or initiatives under section 8.A.4 and 8.B.2. of this ordinance.
- B. Providing equity and geographic inclusion public benefits is intended to result in meaningful progress toward achievement of the following equity inclusion outcomes:
- 1. Overcoming economic and geographic inequities that limit access to the arts, science, and heritage experiences by expanding access to programs and activities at arts, science, and heritage organizations in the county, such that visitors and audiences represent the diversity of the county;
- 2. Partnering with local communities by developing and nurturing relationships with local organizations to create programs and activities in and for the community;
- 3. Making the boards, staff, and programming of cultural organizations more representative of the diversity existing within the county; and
- 4. Ensuring that Doors Open distributes a total of at least one million dollars to cultural organizations in each county council district in each year.

#### SECTION 6. Tax imposed.

A. To provide necessary moneys for Doors Open program created in section 4 of this ordinance, an additional one-tenth of one percent sales and use tax is hereby levied, fixed, and imposed on all taxable events within the county as defined in chapter 82.08, 82.12, or 82.14 RCW for seven years beginning on April 1, 2024. The tax shall be imposed upon and collected from those persons from whom sales tax or use tax is collected in accordance with chapter 82.08 or 82.14 RCW, and shall be collected at the rate of one-tenth of one percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax. The additional sales and use tax shall be in addition to all other existing sales and use taxes currently imposed by the county.

B. If, as a result of the imposition of the additional sales and use tax authorized in subsection A. of this section, the county imposes an additional sales and use tax upon sales of lodging in excess of the limits contained in RCW 82.14.410, the sales shall be exempted from the imposition of that additional sales and use tax.

#### SECTION 7. Deposit of tax proceeds.

- A. The proceeds of the sales and use tax imposed under section 6 of this ordinance shall be deposited in the Doors Open fund and used solely for purposes consistent with chapter 36.160 RCW, this ordinance, and according to the implementation plan required in section 9 of this ordinance.
- B. The county affirms that any funding similar to the funding available under this ordinance that the county usually and customarily provides to cultural organizations shall not be replaced or materially diminished as a result of funding becoming available under this ordinance.
- C. Proceeds of the tax imposed under section 6 of this ordinance, excepting start-up funding to 4Culture and the county, may not be used or distributed until the council by ordinance has approved the implementation plan required by section 9 of this ordinance.

#### **SECTION 8.** Use of tax proceeds -- allocations.

A. Tax proceeds received by the county in 2024 shall be used as follows:

- 1. Up to two percent for repayment of start-up funding;
- 2. Up to three percent for administrative costs;
- 3. Up to sixty-seven percent for the 2024 capital and operating support program described in section 4.A.2 of this ordinance to provide one-time capital and operating funding to eligible cultural organizations; and
- 4. The remainder after reserving the amount required in subsection A.1, 2, and 3 of this section, to Doors Open described in section 4.A.1 of this ordinance in the percentages provided in B.2.a through f of this section.
  - B. The tax proceeds received by the county in years 2025 through 2030 shall be used as follows:
    - 1. Up to three percent for administrative costs;
- 2. Approximately seventy-five percent will go to Doors Open described in section 4.A.1. of this ordinance allocated according to the following percentages:
  - a. approximately fifteen percent for the public school cultural access program;
- b. approximately three percent for launch funding for new or emerging cultural organizations with a focus on ensuring that all geographic areas of the county and all communities in the county have access to cultural experiences;
- c. approximately ten percent for Building for Equity grants to help cultural organizations acquire, build, and renovate buildings, to purchase equipment, and to help provide launch funding for new cultural organizations, and support organizational capacity building;
- d. approximately fifteen percent to reimburse cultural organizations for providing free public access to cultural experiences, including but not limited to reducing travel-related costs to bring visitors to cultural venues or events; and
- e. approximately seven percent to reimburse cultural organizations for Countywide initiatives and projects including support for cultural practitioners, limited-time events, and funding for unmet community needs; and

- f. approximately fifty percent for programmatic support to meet the ongoing needs of cultural organizations, including but not limited to assistance with rent, utilities, payroll, and other basic annual expenses.
- 3. Approximately twenty-two percent will go to a program dedicated to increasing cultural programming and cultural facilities, and improving the stability, capacity, scale and reach of cultural organizations, in geographic areas that currently have less access to cultural experiences. Funding from this program is to be expended solely to cultural organizations located outside of established cultural centers.
- a. Eligible expenditures will include both operating and capital contributions. The investments from this program are intended to be deeper and/or support more innovative funding strategies designed for bold transformational change. This may include, but not be limited to, providing up to full funding for staff positions in organizations of all sizes, funding substantial portions of capital projects, assisting with debt payments, providing start-up costs, funding the planning and development of new facilities and expansions of existing facilities, and fully funding the operating costs for efforts to develop and grow cultural programming-such as creative districts, regional cultural organizations, and joint regional marketing efforts.
- C. Reasonable programmatic and staffing costs for each element of Doors Open may be paid from the proceeds allocated in subsections A.4. and B.2.a. through f. and B.3 of this section. This allocation is in addition to the allocation for administrative costs in this ordinance.
- D. The program may grant proceeds to a fiscal sponsor for the purpose of contracting with a cultural entity for specific activities or uses approved by the program, but only if the fiscal sponsor: retains control and discretion as to the use of the proceeds; maintains records establishing that the proceeds were used for purposes authorized under section 501(c)(3) of the Internal Revenue Code of 1986, as amended; meets the definition of cultural organization; and limits distributions to specific projects of sponsored cultural entities that are in furtherance of the fiscal sponsor's own exempt purposes. The fiscal sponsor may provide proceeds to a sponsored cultural entity only if the specific projects of the sponsored cultural entity provide or continue to

provide public benefits identified in section 5 of this ordinance. The fiscal sponsor shall be fully responsible and liable for the completion of the specific projects of the sponsored cultural entity provided proceeds under this ordinance and the provision of public benefits by the specific projects.

E. As part of an implementation plan, 4Culture shall develop guidelines to be approved by the King County council for eligible expenditures for each program element identified in section 4 of this ordinance.

The guidelines must be consistent with chapter 36.160 RCW and this ordinance.

#### **SECTION 9.** Implementation plan.

4Culture shall develop and provide to the county executive a King County Doors Open program implementation plan. The county executive, in consultation with 4Culture, shall transmit the implementation plan and an ordinance to approve the plan to the council no later than July 15, 2024. The implementation plan shall include the following:

- A. Itemization of any startup costs incurred or to be incurred by 4Culture or the county;
- B. Detailed program descriptions of the major elements of Doors Open and a framework for 4Culture administration of these programs, including:
  - 1. For the public school cultural access program:
  - a. an overall summary of the program;
  - b. a description of goals, priorities, and process for the delivery of:
  - (1) the list of appropriate on-site and off-site education programs as required by RCW 36.160.110;
- (2) funding for music and arts education in public schools that is in addition to that provided for in the program of basic education funding; and
  - (3) funding for the public school transportation program required by RCW 36.160.110;
- c. a description of the start-up timeline, communications strategy, and respective roles that school districts, school teachers, cultural organizations' education programs, and 4Culture will have in planning and delivery of the public school cultural access program; and

- d. a public benefit reporting framework.
- 2. For the remaining components of Doors Open:
- a. an overall summary of the program and allocations;
- b. criteria for awarding proceeds;
- c. a public benefit reporting framework that includes standards for reports to be provided by funded cultural organizations describing the organization's success in providing public benefits;
- d. descriptions of the annual application, panel, and approval process for awarding grants; the program will design the process to minimize the burden it places on applicant organizations and will work to improve that process continuously from year to year;
  - e. description of contract and payment process for cultural organization grants; and
- f. a description of Doors Open's countywide technical assistance and communications plan to promote broad participation by cultural organizations.
  - 3. For 2024 capital and one-time operating grant program:
    - a. an overall summary of the program and allocation;
- b. descriptions of the application, panel, and approval process for awarding grants; the grant program will design the process to minimize the burden it places on applicant organizations;
  - c. description of contract and payment process for cultural organization grants; and
- d. description of the program's countywide technical assistance and communications plan to promote broad participation by cultural organizations.
- 4. For program dedicated to increasing cultural organizations and cultural facilities in areas that need additional cultural capacity:
  - a. an overall summary of the program and allocation;
  - b. descriptions of the application, panel, and approval process for awarding grants; and
  - c. description of a contract and payment process for cultural organization grants;

- d. description of the program's countywide technical assistance and communications plan to promote broad participation by cultural organizations; and
- C.1. A timeline for the Doors Open Assessment Report to be provided to the executive and the council, to determine if the methods specified in the implementation plan were utilized and if the objectives identified were met.
  - 2. The Assessment Report will specifically address the effectiveness of:
- a. Doors Open funding for cultural organizations expanded organizational operations, offer discounted and free admission, increased public school cultural access, and built and expanded facilities in communities for cultural activities.
- b. Doors Open funding for advanced equitable access to cultural organizations throughout King County and removed barriers to access faced by many segments of the county population.
- c. Doors Open funding fostered the creation and development of new cultural organizations throughout King County, reduced geographic barriers and ensured that residents have improved access to cultural organization resources.
- d. Doors Open funding supported the growth and development of cultural centers throughout King County to promote healthy and vibrant communities.
- 2. The Assessment Report shall be developed with input from qualified evaluation personnel; staff from cultural organizations representing the breadth and depth of the sector; King County cultural organizations consumers; school districts; 4Culture staff and the 4Culture board of directors. The Assessment Report must also include:
- a. an overview of evaluation personnel involved; evaluation methodology, including all data gathering and sampling practices utilized; and analysis and interpretation methods utilized for both qualitative and quantitative data;
  - b. fiscal data of the actual distribution of cultural access revenue, including a breakdown of spending

by council district, planned expenditures for the upcoming year, and the comparison of actuals against planned expenditures with an explanation of variance;

- c. data and findings on the success of cultural organizations in providing discernable public benefits, as defined in this ordinance, for the benefit of King County residents;
- d. data and findings for the public school cultural access program including program metrics; application and award levels, including a breakdown by county council district; and percentage of schools where at least 40% of students are eligible for the federal free or reduced-price school meals program;
- e. data and findings regarding awards of up to thirty percent of a cultural organization's budget for those cultural organizations that either; are organized of, by, and for communities and census tracts that face cultural and economic barriers to access; or provide significant equity inclusion public benefits; or both;
- f. data and findings on the sustainability and growth cultural organizations outside the city which has the highest concentration of arts and cultural organizations in King County, including ways for cultural organizations to participate in fostering such growth through partnerships, direct contributions administered through 4Culture, and contributions of in-kind support and technical expertise; and
- g. identification of any proposed changes to the program panel process, eligibility guidelines, or reporting requirements.

SECTION 10. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.