

**RCW 36.160.110 Use of funds—Allocation.** A program in a county must allocate the proceeds of taxes authorized under RCW 82.14.525 and 84.52.821 as follows:

(1) If any start-up funding has been provided to the program under RCW 36.160.040 with the expectation that the funding will be repaid, the program must annually reserve from total funds available funding sufficient to provide for repayment of such start-up funding until any such start-up funding has been fully repaid;

(2) The funding determined by the county forming such a program to be reserved for program costs, including direct administrative costs, and repaying any start-up funding provided under RCW 36.160.040. Information disclosing the amount of funding to be reserved for program administrative costs must be included in any proposition submitted to voters under RCW 82.14.525 or 84.52.821;

(3) The county must determine the percentage of total funds available annually to be reserved for a public school cultural access program established and managed by the county to increase access to cultural activities and programming for public school students resident in the county. A public school cultural access program must provide every school in the county a list of appropriate off-site cultural experiences and a list of appropriate on-site cultural experiences for each grade level, every year. Information notifying schools of available transportation funding must be included in the list of off-site cultural experiences. The activities and programming need not be located or provided within the county. In developing its program, the county may consider providing funding for music and arts education in public schools that is in addition to that provided for in the program of basic education funding. A public school cultural access program must provide 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 the federal free and reduced-price school meals program. The county may limit its spending on the transportation benefit to no more than five percent of funds collected each year under RCW 36.160.080;

(4) Remaining funds available annually, including all funds not initially reserved under subsections (1), (2), and (3) of this section as well as funds not distributed by the county from the reserved funds, must be distributed by the county to the entity designated by the legislative authority of the county creating the program. The county must determine:

(a) Guidelines, consistent with the requirements of this chapter, it deems necessary or appropriate for determining the eligibility of cultural organizations to receive funding under this chapter;

(b) Criteria for the award of funds to eligible cultural organizations, including the public benefits to be derived from projects submitted for funding;

(c) The amount of funding to be allocated to support designated entity administrative costs;

(d) Criteria for the identification by the county or, if so directed by the county, by the designated entity of any cultural organization or organizations that would receive annual distributions of funds in such amounts determined by the county or, if so directed by the county, the designated entity;

(e) Procedures to be used by the designated entity in awarding funding to other cultural organizations that may, but are not required

to include a periodic competitive process for awarding funds for particular purposes or projects proposed by eligible cultural organizations; and

(f) Procedures to be used by the designated entity in considering the award of funding to community preservation and development authorities formed under chapter 43.167 RCW, if any exist within the county. The procedures must ensure the eligibility of and consider support for the projects and programs identified in the strategic preservation and development plans, adopted pursuant to RCW 43.167.030, of each community preservation and development authority within the county;

(5) In evaluating requests for funding authorized under this chapter, the designated entity responsible for the distribution of the funds must consider the public benefits that any cultural organizations represented will be derived from proposed projects. At the conclusion of a project approved for funding, such organization is required to report to the designated entity on the public benefits realized;

(6) Funds distributed to cultural organizations may be used to support cultural and educational activities, programs, and initiatives; public benefits and communications; and basic operations. Funds may also be used for: (a) Capital expenditures or acquisitions including, but not limited to, the acquisition of or construction of improvements to real property; and (b) technology, equipment, and supplies reasonably related to or necessary for a project otherwise eligible for funding under this chapter. Program guidelines may also determine the circumstances under which funds may be used to fund start-up expenses of new community-based cultural organizations;

(7) If the county or designated entity determine the eligibility of a cultural organization to receive funding or the relative magnitude of the funding it receives on the basis of its budget, revenues, or expenses, any determination with respect to a qualifying state-related cultural organization must exclude any state funding received by the organization or for the institution it supports. [2020 c 192 s 3; 2015 3rd sp.s. c 24 s 601.]

**Construction—2015 3rd sp.s. c 24:** See note following RCW 36.160.030.