

Guidelines for Funding of Cultural Organizations Utilizing Funds from the RAP Tax

Fifteen percent (15%) of funds generated by the one-tenth of one percent (0.1%) sales and use tax levied within Washington County effective April 1, 2015 to fund Recreational, Arts, and Parks (the "RAP tax") have been designated by the County Commission for support of cultural activities. The County Commission has established a RAP Advisory Board to oversee the process of receiving applications for funding and making recommendations to the County Commission for approval of disbursements from these funds. These Guidelines and the attached 2016 RAP Tax Cultural Funding Application have been approved by the County Commission for use by the RAP Advisory Board to administer the funding of cultural organizations throughout the county via the RAP tax.

Qualifications for RAP Tax Funding for Cultural Organizations

Types of Activities:	Art, music, theater, dance, cultural arts, or natural history
Types of Organizations:	Either non-profit organizations/institutions having as their primary purpose the advancement and preservation of the types of activities listed above, or a Municipal or County Cultural Council having as its primary purpose the coordination of the county or respective municipality's efforts to advance and/or preserve the types of activities listed above.
	Non-profit organizations/institutions must submit a copy of the IRS letter of determination of $501(c)(3)$ status or similar IRS letter for whatever entity is serving as their financial sponsor for the purposes of qualifying for $501(c)(3)$ status.
	A Municipal or County Cultural Council must be created by Washington County, or a municipality located within Washington County, and must provide documentation from the County or respective municipality of their cultural council status.
Uses of Funds:	RAP funds may be requested for either operating expenses or capital projects. Funds may be requested for either specific standalone projects or supplements to the organization's annual operating budget.
Projected Schedule for Submission/Review/Approval of RAP Funding Requests	
Deadline for submission of funding requests: Friday, September 23, 2016	
Recommendations from	RAP Advisory Board to County Commission: Tuesday, December 20, 2016
County Commission Authorization to Fund Approved Projects: Tuesday, January 17, 2017	
Disbursement of Funds f	or Approved Projects: Projected end February of 2017 subject to funds availability

Note: The schedule above projects a single annual application cycle for the second year for RAP funding requests, with applications due by September 23, 2016. A subsequent opportunity may be extended to apply for smaller project grants to fund emergent opportunities not necessarily identified in time to submit as part of this first annual cycle.