

May 18, 2004

Long Beach Mayor and City Council  
333 West Ocean Boulevard, 14<sup>th</sup> Floor  
Long Beach, CA 90802

Honorable Mayor and City Council,

It is with great enthusiasm that I submit for your review the Community Arts Funding Strategy Task Force's recommendations for a long-term funding strategy for the arts and culture in Long Beach. We did our work acting on the premise that a strong arts and cultural community is critical to the quality of life in our city — a belief we hope and believe you share.

As you are no doubt aware, the City's Three-Year Financial Strategic Plan calls for dramatic reductions in the City's support for the arts. As a result, the Mayor, with recommendations from the City Council, convened a 17-member Task Force charged with identifying a strategy for future funding. Each of the Task Force members represents a segment of the diverse Long Beach arts and culture community. All showed an incredible dedication and passion to our task.

Since January 2004, the Task Force has conducted six meetings and two very well attended community workshops to gather the public's ideas about potential funding options and to provide feedback on the direction of the group. The Task Force also received reports on funding mechanisms used in benchmark cities and best practices for arts funding in other municipalities.

Understanding that we are all partners in strengthening the quality of life for Long Beach residents and visitors, the funding recommendations are both public and private in nature. These recommendations are spelled out in more detail in the attached Community Arts Funding Strategy Task Force Recommendations and the enclosed report.

On behalf of the members of the Community Arts Funding Strategy Task Force, I thank you for the time and consideration given to this report.

Sincerely,



Harry Saltzgaver  
Task Force Chair

Attachments

**COMMUNITY ARTS FUNDING STRATEGY  
TASK FORCE RECOMMENDATIONS  
MAY 2004**

The Community Arts Funding Strategy Task Force recommends that the Long Beach City Council:

1. Support ongoing General Fund support for the arts
2. Pursue a transient occupancy tax increase to be dedicated to the arts (requires 2/3 voter approval to be dedicated)
3. Pursue an admissions tax on all arts, sports, and entertainment events to be dedicated to the arts (requires 2/3 voter approval to be dedicated)
4. Support the establishment of a one-time Arts Initiative Funding Committee to fund raise and advocate for the recommended tax measures
5. Reconsider the proposed reductions to the arts in FY 05 as a means of providing bridge funding

The Task Force further recommends the following steps be taken:

1. Conduct a legal review of the recommended tax measures
2. Research alternative collection methods (e.g. flat tax vs. percentage of ticket price) for the admissions tax
3. Investigate methods of allocation for arts funding
4. Research ways to continue General Fund support for the arts

**TASK FORCE MEMBERSHIP**

Phil Appleby, Community Representative

Shashin Desai, International City Theatre

Steve Elicker, Community Representative

Jack Fishman, Long Beach Symphony  
Orchestra

Nancy Fox, Museum of Latin American Art

Robert Guyett, Community Representative

Nini Horn, Community Representative

Judy Jankowski, KKJZ 88.1 FM

Michael Levy, Michael Levy Gallery

Liz Miramontes, Community Representative

Ron Nelson, Long Beach Museum of Art

Larry Rice, Musical Theatre West

Harry Saltzgaver, Task Force Chair,  
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Robert Senske, Jr., Windsor Productions

Joan Van Hooten, Public Corporation for the  
Arts

Maxie Viltz, Village Treasures

Jerry Wulk, Long Beach Playhouse

# Long Beach Community Arts Funding Strategy

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FINAL REPORT  
MAY 2004



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# *Community Arts Funding Strategy Task Force Roster*

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## **Executive Summary**

Over a four month period from January through April 2004, a 17 member Task Force convened numerous meetings and conducted extensive research to identify a long-term funding strategy for the arts in Long Beach. The Task Force's work originated as a result of the City's projections of a \$105 million budget shortfall and projected reductions in support for the arts that will amount to over \$1.5 million over a three year period from 2004 – 2006.

The Task Force researched and evaluated over 30 public funding alternatives and dozens of private strategies. Public funding practices in cities throughout the US were examined and analyzed for their applicability to Long Beach.

As the Task Force finalized its work, a prioritization process was undertaken to arrive at a recommended set of alternatives. It was agreed that the overall goal of the strategy would be:

*Develop a long-term arts funding strategy that is **multi-pronged**, including both public and private support. Proposed funding options should be sufficient in size, reliable, and acceptable to the community.*

The final vote of the Task Force to recommend a combined tax and private initiatives was unanimous.

## **Recommended Actions**

The Task Force recommends that City Council:

1. Continue general fund allocations to support the arts
2. Pursue an increase in the Transient Occupancy Tax, the revenues to be dedicated for the arts
3. Pursue an Admissions Tax or Fee initiative, the funds from which to be dedicated for the arts
4. Support the establishment of an Arts Initiative Funding Committee to solicit private donations to finance and advocate for the initiatives
5. Provide bridge funding for FY 2004-05 by delaying proposed funding cutbacks to the arts

Recommended next steps:

6. Conduct a legal review of the proposed tax measures
7. Research alternative formulas for admission taxes
8. Investigate alternative methods for allocation of the revenues from the tax measures
9. Research ways to continue general fund support for the arts

## **Introduction**

In January 2004 the City of Long Beach retained AMS Planning & Research to undertake research for a Community Arts Funding Strategy. The goal of project has been to identify potential funding sources for the arts. The project arises from a \$105 million structural deficit in the General Fund that the City is experiencing. In March 2003, City Council endorsed a Financial Strategic Plan to reduce the deficit which proposed drastic reductions in funding for the arts over a three year period.

The major recipients of the City's arts funding have been the Public Corporation for the Arts (PCA) and the Long Beach Museum of Art. The proposed funding for the annual contract with the PCA will be reduced from a high of \$1.75 million in 2002 to \$350,000 by 2005. The Museum's funding is slated to be reduced from \$669,000 in 2003 to \$319,000 by 2005. Other funded programs such as a Summer Youth Theater and Municipal Band Concerts will be similarly reduced. In total the budget reductions for arts and cultural programs will be \$959,000 in 2004 and an additional \$550,000 in 2005. Further details of the City's budget may be found in Appendix A.

Traditionally, the City has funded arts and culture from the General Fund and the Special Advertising and Promotions Fund (SAP). Given the limits on this funding and priorities for public safety and infrastructure maintenance the City is seeking alternative sources of funding for the arts.

AMS worked with a community-based Task Force under the guidance of a professional facilitator throughout a four month planning process.

The research consisted of the following tasks:

- interviews with key local arts, cultural, recreation, business, foundation and government representatives to explore opinions regarding potential funding mechanisms, opportunities, potential obstacles, and mechanics of implementation
- studies of comparable and innovative funding strategies from throughout the US
- analysis of local taxing options
- meetings with the Task Force to review research findings and develop recommendations for preferred funding strategies
- two public workshops to discuss potential sources and obtain input on recommendations

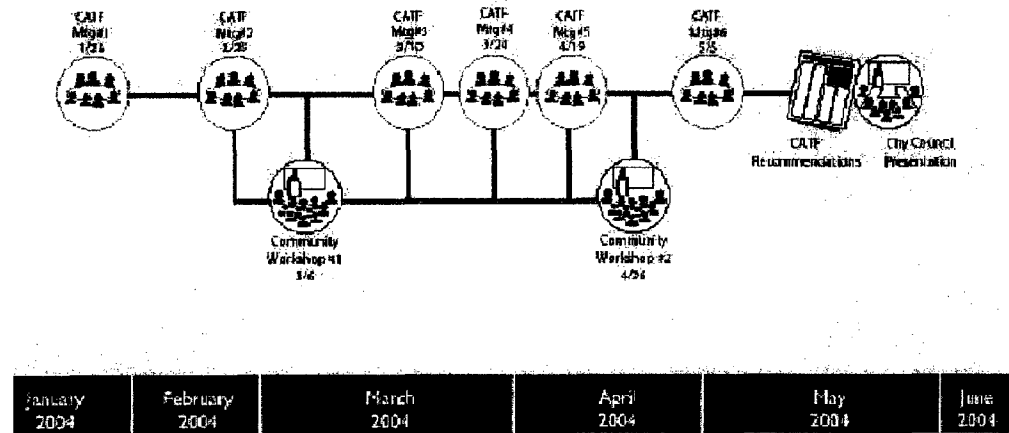
The following report provides a summary of the research and recommendations.

## The Process

Over a four month period from January through April 2004, a 17-member Community Arts Funding Strategy Task Force held 6 committee meetings and two Community Workshops attended by almost 100 people.

Chaired by Harry Saltzgaver, the Task Force engaged in spirited discussions and brainstorming of a wide range of approaches to funding the arts. The Task Force's focus was on developing a long-term strategy to fund the arts that would be stable and secure. Both public and private funding options were explored.

Figure 1: The Planning Process



Over 30 public funding options, ranging from airport landing fees to golf fees to taxing artists were reviewed. (See Community Workshop #2 presentation in Appendix E for a complete list.) Private funding options considered included creating an arts endowment, a corporate council for the arts and a community foundation which would raise funds through donations, planned giving, etc. Fundraising events were discussed at length, ranging from a festival of the arts to auctions of artists' work. "Entrepreneurial" strategies, such as selling arts branded water to advertising marquees were also considered.

The Task Force heard of innovative arts funding strategies in over 50 US cities researched by AMS.

As the Task Force finalized its work, a prioritization process was undertaken to arrive at a recommended set of alternatives. It was agreed that the overall goal of the strategy would be:



***Develop a long-term arts funding strategy that is multi-pronged, including both public and private support. Proposed funding options should be sufficient in size, reliable, and acceptable to the community.***

With regard to the amount, or size, of funding, the Task Force indicated that the need is to at least replace the amount of City funding proposed to be eliminated. A reliable source of funds is desirable, such as a tax (e.g., TOT, property, utility) or endowment that would not fluctuate from year to year. Finally, the funding strategy needs to have support from the community and, if necessary secure at least a majority of votes if voter approval is required.

In all, over 25 unique funding options were evaluated and prioritized based on the projected amount each could provide and their advantages and disadvantages. The final vote of the Task Force to recommend the combined tax and private initiatives was unanimous.

## **Long Beach's Arts Industry**

Many studies have provided compelling evidence of how the arts in a community stimulate the local economy by supporting local jobs, providing income to local residents, and generating revenue for governments. A national study conducted by Americans for the Arts<sup>1</sup> revealed that nonprofit arts organizations alone—a fraction of the total arts industry—generate \$36.8 billion of business within their communities. This spending results in 1.3 million full-time-equivalent jobs, \$25.2 billion in income to local residents, \$790 million to local governments, \$1.2 billion to state governments, and \$3.4 billion to the federal government. A recent study by AMS in the City of Ventura revealed that their artists and arts organizations produce an annual economic impact of \$18 million, generating 645 full time jobs and producing over \$2.25 million in revenue for local and state governments.

According to the Public Corporation for the Arts, (PCA) there are more than 135 non profit arts, cultural, heritage and science-based non-profit organizations in Long Beach. PCA maintains a cultural inventory that documents economic and attendance information for these organizations. (See Appendix C) AMS reviewed the data and has estimated the economic scale of the arts industry in the City.

Using the PCA data, an estimate of total organizational expenditures indicates that the total operating budgets of 100 arts and cultural organizations is about \$20 million a year. It should be noted that this estimate excludes the Long Beach Aquarium, the City's libraries and parks and recreational activities and many historical organizations (e.g., Rancho Los Alamitos and Rancho Los Cerritos) but includes the arts activities of California State University Long Beach and Long Beach City College.

Using the PCA data, AMS's estimate of annual attendance at arts events conducted by these organizations is between 900,000 and 1,000,000. Economic impact studies by AMS and others reveal that arts audiences spend, in addition to ticket prices or admission fees, an average of \$10 to \$40 on meals, beverages, lodging, transportation and other event-related items. AMS's recent study in Ventura indicated that local audiences spent, on average, \$15.62 in addition to their ticket or admission fee. Tourists spent an average of \$41.32. The overall average was \$19.35. A recent study of the economic impact of the arts in California<sup>2</sup> estimated audience spending at \$16.00.

The PCA data appears to include both local and non local events of the organizations. If it is assumed that about three quarters of their events are in Long Beach, the local annual audience would be between 675 and 750 thousand (for the 100 arts organizations). Based on the Ventura data, and assuming about 15% of audiences are visitors to Long Beach for the activity, the event-related expenditures by local audiences would be at least \$14 million annually.

This rough analysis of the PCA data indicates that the arts industry in Long Beach generates total economic impact of at least \$34 million annually. A more detailed study would undoubtedly provide a larger number based on primary research and calculations of regional economic multipliers.

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<sup>1</sup> The Economic Impact of the Arts, Americans for the Arts, Washington, DC, 1994.

<sup>2</sup> The Arts: A Competitive Advantage for California II, California Arts Council, 2004

## **Key Informants**

In order to provide context for the study, interviews were conducted with community leaders to explore opportunities for and obstacles to funding strategies for the City's artists and arts organizations.

Key issues determined through these interviews are summarized below:

- There are many State of California laws and regulations that limit the ability of local government to raise revenue. The California State Board of Equalization regulates the application of sales taxes. For example, while other municipalities states selectively apply sales taxes to specific goods such as food or beverage (in some cities to fund the arts), such a tax is prohibited in California. In addition, Proposition 13 requires a two-thirds majority vote to approve a new or increased tax for specific purpose.
- Voters in the City of Long Beach have shown limited interest in increased taxation and approved a reduction in the City's utility user tax (UUT) in 2000.
- There are many restrictions (Federal and other) on fees or taxes on port-related activities (e.g., container tax/fee or docking fee).
- The City has several agreements that limit other tax sources, such as with cruise ship companies that may not be taxed or charged a fee for embarkations or docking
- There is concern that a large increase in the City's Transient Occupancy Tax could deter visitors and place the City in a poor competitive position for conventions and meeting business; on the other hand, CVB leadership seems quite confident that the city can still remain competitive (with its competitors for conventions, such as Anaheim), with an increase of up to 3%.
- Many departments and agencies of the City are facing drastic budget reductions and are also seeking new sources of funds
- The climate for new or additional tax is bleak given the soft economy and high unemployment
- Many applaud the City for its prior dedication to arts funding and their commitment to researching potential new sources

## **Case Studies**

AMS conducted a survey and studies of funding models. Sites for study were selected in consultation with the Task Force. Results are summarized below following an introductory summary of public funding models. Details may be found in Appendix B.

There are no comprehensive listings of funding sources for arts and cultural organizations. However, Americans for the Arts does publish a triennial monograph describing the universe of local arts agencies (e.g., arts councils, commissions, government office of cultural affairs, united arts funds, and other similar program/service organizations) and their funding sources.

From the most recent report describing funding of local arts agencies (LAAs) (published by Americans for the Arts in August 2001, covering the years 1997-2000), the following statistics can be drawn:

- 86% of LAAs serving populations between 100,000 and 500,000 receive some form of local government funding
- Local government funding accounts for an average of 32% of LAA budgets
- 22% receive funds from hotel/motel taxes
- 17% receive public funds from a percent-for-art ordinance (usually dedicated to art in public places programs)
- 10% receive property taxes
- 6% receive funds from sales taxes
- Local government support increased an average of 13% annually between 1997 and 2000; larger increases have been reported in the last few years in markets up to 1 Million, as much as 24% growth per year
- Since 1994, 50% of LAAs increased their revenue received from local government (anecdotal evidence suggests that for the years following the economic downturn in 2000, revenues from local governments have at best held steady)

In addition to the commonly-used lodging, sales and property taxes, other local option taxes used by some municipalities include community development fees, admissions taxes (e.g., ticket surcharges), fees on videotape rentals, proceeds from lotteries and/or gaming, and income taxes.

### **Lodging Taxes (Transient Occupancy Tax)**

The use of hotel/motel taxes to fund arts and culture grew in popularity during the 1980s thanks to a number of communities that established a “nexus” between tourists/visitors and a community’s cultural offerings. Many communities have chosen to apply TOT funds to arts and culture believing that a healthy arts community helps to draw visitors and contributes to economic development. These taxes are often acceptable to the citizenry because they are paid by non-residents. A contrarian view, sometimes held by the travel and tourism industry opposes this levy, believing that

higher occupancy taxes make a community less competitive, particularly for the convention market, where a few percentage points difference can amount to a substantial total when hundreds of hotel rooms are booked.

Some examples of lodging taxes for arts and culture include:

- Dade County, Florida, where 20% of a 2% tax funds programs of the Cultural Affairs Council, generating \$1.8 million;
- San Diego where 1% of a 10.5% tax supports the Arts Commission's programs and grants, generating \$8.3 million. A proposal to increase this tax to 13% to fund several programs, including public safety, the arts and libraries failed to receive a 2/3 voter approval in March 2004;
- San Antonio, Texas, where 9% of net hotel/motel taxes (about \$3.2 million) support the Office of Cultural Affairs' programs and grants;
- Austin, Texas, where the City's Department of Cultural Affairs receives 14.3% of a 17% occupancy tax (64% funds the Convention Center, 21% to the Convention & Visitors Bureau), resulting in \$2.2 million granted to cultural groups out of \$15.6 million in total receipts;
- Columbus, Ohio where the Arts Council receives one-quarter of the 6% bed tax that generated \$6 million in 2000;
- San Francisco, California's Grants for the Arts program realizes \$14.5 million annually from the local transient occupancy tax, based on 8.5% of the TOT; and
- San Jose, California, where a portion of hotel/motel taxes generate almost \$11 million each year for arts and cultural groups.

### **Local Option Sales Taxes**

Taxing the sale of products and services in California is regulated by the state and, while most of the tax accrues to them, most localities have enacted local add-ons to fund a wide range of public services. There are few, if any, examples of local sales taxes in California being dedicated to funding arts and culture; some national examples include:

- ***Broward County, Florida (Fort Lauderdale)***

The County has enacted a local option tax dedicating sales tax revenue on specified goods and services (admissions, compact discs, home electronics, and videocassette rental) to the Cultural Affairs Council, generating approximately \$5 million annually. Others include video rental, lottery or gambling taxes (Phoenix (AZ), Shreveport (LA)).

- ***Denver (CO) Scientific and Cultural Facilities District***

Created by a popular vote in 1988 (reauthorized in 1994 and up for approval in 2004), Denver's Scientific and Cultural Facilities District (SCFD) receives 0.1% of local sales tax for support of arts and culture. The District's mission is "to fund organizations that provide for the enlightenment and entertainment of the public through the production, preservation, exhibition,

advancement or preservation of art, music, theater, dance, zoology, botany, natural history or cultural history.” The District encompasses portions of 7 counties with boundaries that mirror those of the Regional Transportation District. Approximately \$38 million was distributed in 2001.

- ***Tempe, AZ***

A 0.1% sales tax passed by voters in 2000 is dedicated to fund a new Tempe Center for the Arts

- ***Salt Lake City***

A 0.1% county sales tax funds the zoo, arts organizations and parks (ZAP tax)

- ***St. Paul, MN***

A half-cent sales tax is divided among three recipients; the arts receive 10 percent, or about \$1.5 million annually for grants to local arts organizations

### **Amusement / Entertainment Taxes (Admission Taxes)**

Many US cities impose a fee or tax on amusement and entertainment venues and events. There are few examples, however, of the revenues being dedicated to arts and culture.

- ***Peoria, IL***

A hotel, restaurant, and amusement tax (HRA) brought in \$6.6 million in 2003 and was used to fund the civic center theaters bonds and operations; the local arts agency received \$103,000 for a grants program.

- ***Shreveport, LA***

While not an amusement tax *per se*, the Riverboat Fund receives revenue from a share of the “win” of three local casinos. Of the \$13.5 million collected last year, the local arts council received \$640,000.

- ***Portland, OR***

A fee, ranging from \$0.50 to \$1.50, is added to the price of tickets to all events at the Convention Center and the Portland Center for Performing Arts. A “user’s fee” is added to the price of tickets to all events at its facilities. The revenues fund operations of the venues.

- ***Amusement Taxes in California***

Over 20 California Cities impose admission taxes. Some cities apply the tax to all entertainment and amusement events and venues in the community. Most cities limit the fee or tax to selected venues. Figure 2 provides information on 13 California cities with admissions taxes or fees. None of the taxes are earmarked for specific expenditures. Most are voter-approved but Chula Vista and San Fernando were negotiated with the venue operators.

AMS’s research indicates that collection of admission taxes is a relatively simple process. Santa Cruz, for example, reports that one person dedicates about 12 hours per month to track and collect the revenue and send out forms. The tax raises approximately \$1.6 million annually. Interestingly, Santa Cruz, which has had their admissions tax since 1993 reports that their average movie price is less than surrounding communities which do not impose the tax.

**Figure 2: Admissions Taxes in California**

City	Levy	Venues Taxed	Comments
Avalon (Catalina)	4%	Tours, museums, galleries, playhouses, concert halls, dances, night clubs, golf courses, sports	
Azusa	Flat .50	Imposed at swap meet	Voter approved 1997
Chula Vista	2%	A "revenue sharing" agreement with the amphitheater and water park	
Del Mar	10%	Charged at Del Mar Grounds	Suspended pending court challenge
Fairfield	Flat \$5 per round, .25 per bucket	Golf courses & driving ranges	
Gilroy			Failed on ballot in 2000
Indian Wells	3% in 2003 up to 5% in 2006	All "events" as defined by ordinance.	Voter approved 1999
Inglewood	Flat .60	Great Western Forum only	Any venue with more than 1,000 seats
Monterey Park	6%	Charged at college stadium and convention center	
Pasadena	7%	Only Rose Bowl events	Sliding scale, Since 1973
San Fernando	Flat .45	Charged against admissions to their outdoor swap meet	Approved by council years ago; tied to CPI
San Francisco	Flat .50 on tickets under \$25.01, \$1.50 for tickets over \$25.01	Imposed on stadium events	Voter approved 2000
Santa Cruz	5%	Races, dances, concerts, picnics, entertainment, sports, lectures, films	Voter approved 1993, raises \$1.5mm/yr

**Notes:**

Other cities with admissions taxes include Irwindale, Salinas, Cypress, Riverside, San Mateo (Horse Track), East Palo Alto, Manhattan Beach

### **Property Tax**

Property tax is the largest single revenue source for local governments but designating the funds to the arts is an uncommon practice.

- ***St. Louis Zoo/Museum District***

The Zoo/Museum District was initially approved by voters in 1971 and an expanded version was endorsed in 1983. Funds are realized through a .222% tax on real property throughout St. Louis County and are currently over \$40 million. The District includes the three original members (Zoo, Art Museum, and Science Center) which are City-owned and operated, and the Missouri Historical Society and Botanical Garden which were added in 1983. Additionally the metro area also dedicates a portion (4/15 of the 3.75% tax) of its hotel/motel taxes to a Regional Arts Commission, generating about \$3 million annually.

- ***State of Montana***

The Montana legislature allows counties to levy up to 2 mills (0.1%) for parks and cultural facilities if local voters approve. About half of the state's counties impose the tax, funds from which are used a variety of ways.

### **Percent for Art**

Percent for Art is the most common funding source for public art in the US. Local ordinances set aside a percentage of funds from the construction budgets of public (and occasionally private) capital projects. The funds are almost always used for acquisition and commissioning of artworks within the project and related activities such maintenance and interpretation.

While the scope and range of percent for arts programs is widening (e.g., inclusion of highway, park and utility projects), AMS was unable to identify any communities where the funds are used for general support for arts and culture.

### **Other Taxes and Fees**

There are many cities that have imposed unique fees and taxes for funding the arts. Here are a few examples:

- ***Bridge Tolls***

Delaware River Port Authority, a regional transportation and economic development agency, owns four bridges. Toll revenues are used for regional economic development projects that promote tourism and some funds have gone to cultural projects and to the Greater Philadelphia Cultural Alliance.

- ***Voluntary Contribution on Tax and Utility Bill***

Alameda County (CA) Arts Commission solicits voluntary donations with the property tax bill. The donation form is the only insert included in the tax bills and about \$50,000 is received from a mailing to 402,000 households.

Several states have check-off programs for the arts on their state income tax forms, including Alabama (arts), Rhode Island (arts & tourism) and Virginia (historic resources). The arts check-offs are one of several organizations that taxpayers can choose, and they raise relatively low amounts of funds (Alabama raised \$17,000 in 1999; Rhode Island raised \$3,800 in 1998).



- ***Utility Late Fees***

In Wilson (NC), a ten dollar fee is assessed on all late electric, gas and water bills in the county and distribute it to local non-profits. The Arts Council of Wilson receives \$100,000 and the local science museum \$75,000. Total fees collected in 2003 were \$630,000 from about 65,000 customers.

- ***Car Rental Tax***

In Las Vegas, 2% of the car rental may be earmarked to fund a new Culinary Training Academy and a new Las Vegas Performing Arts Center. The tax could raise \$4 million per year and contains a provision that excludes local residents renting replacement cars after an accident. In Austin a 5% car rental tax is being used in part to fund a new Center for the Performing Arts.

- ***Golf Fees***

A one dollar fee at Tucson's five public courses funds youth programs, including ArtWorks, a summer job training/arts program for at-risk youth.

- ***Building Permit Fees***

In Huntington Beach (CA) a cultural enrichment fee of 8 cents per sq. ft. is applied to residential building permits to fund the Huntington Beach Art Center.

- ***Food and Beverage***

In Richmond (VA) a one percent increment in the City's meals tax go to finance a new Virginia Center for the Performing Arts. The tax will bring in an additional \$2.7 million per year and was structured so that if the Performing Arts Center does not meet its fundraising goals by 2005, the tax will automatically be rescinded.

## **California Voter Approval Requirements**

### ***Background***

California cities may charge a tax for public services and facilities that provide general benefits that are not otherwise prohibited by state law. There need not be a direct relation between an individual taxpayer's relative benefit and the tax paid. The state reserves a number of taxes for its own purposes, including taxes on cigarettes, alcohol and personal income.

The California Constitution distinguishes between a general tax and a special tax. General tax revenues may be used for any purpose. A majority of voters must approve a new general tax or increase. Special tax revenues must be used for a specific purpose, and two-thirds of voters must approve a new special tax or its increase. (See Figure 3)

**Figure 3: Approval Requirements for Local Revenues**

<b>Local Level</b>	<b>Governing Body Approval</b>	<b>Voter Approval</b>
City or county "general" taxes (revenues used for unrestricted purposes)	2/3 (Majority for charter cities)	Majority
City or county "special" taxes (revenues used for specific purposes)	Majority	2/3
All school or special district taxes	Majority	2/3
General obligation bonds	Majority	2/3 <sup>a</sup>
Other debt	Majority	None
Property assessments	Majority	Majority of affected property owners. Votes weighted by assessment liability
Property—related fees	Majority	2/3 of voters or majority of affected property owners <sup>c</sup>
Fees—all other	Majority	None
<p><sup>a</sup> Includes revenue and lease-revenue bonds and certificates of participation.</p> <p><sup>b</sup> Exception: The Constitution specifies that a majority of voters can approve bonds used for repairing or replacing unsafe public school buildings and 55 percent of voters can approve bonds for new school facilities under certain conditions.</p> <p><sup>c</sup> No vote required for gas, electric, water, sewer, refuse, or developer fees.</p>		

**Recent Experience with Voter Approvals**

In March 2004, California voters considered more than 50 local tax measures, 27 of which were special use taxes requiring 2/3 voter approval.

Two of three utility user taxes (general use) received approval. Four of seven transient occupancy taxes passed but notably, San Diego failed to pass a two-thirds vote to increase its TOT for a range of dedicated uses including public safety, libraries and the arts. Discussions with local authorities indicate that the failure was due to a last minute advertising campaign by a conservative advocacy organization funded by two local dissident hotel owners. Moreover, the Mayor did not support the

measure because the revenues were earmarked (supporters pursued a dedicated fund since they felt that City Council has a poor record of public trust). After spending almost \$1.5 million on the campaign, supporters were bitterly disappointed, particularly because they felt that the last minute advertisements were misleading. Funds were raised from hotel operators, unions, and arts organizations, who contributed \$85,000 to the effort.

Of eight sales tax proposals on the March 2004 ballots, three passed, all by more than two-thirds majority. Three cities narrowly defeated their measures, by only a few dozen votes in some cases. Dedicated tax proposals tended to be for public safety. There were no arts or recreation issues. City parcel taxes were considered in 37 communities, all requiring 2/3 approval. All but a few failed; notable exceptions were library taxes in Oakland and Santa Paula. Most were for public safety related issues.

In November 2002, California voters voted on more than 160 measures. Of particular interest in that election were 16 TOT ballots for general revenues, 12 of which succeeded. Another six TOT increases that were earmarked were voted on and only one received a 2/3 majority. Special taxes also fared poorly with three of four failing to receive the super-majority. Most (8 of 9) utility user taxes also failed to receive approvals.

***Conclusion – Tax Votes***

California voters are generally skeptical about tax and fee increases, except for educational bonds. Even transient occupancy taxes, which are not paid by local voters, do not receive consistent support. Discussions with local officials involved in tax measures suggest that the most important success criterion is an in-depth understanding of the voting community prior to developing a campaign. They stress the importance of research, polling and focus groups to identify community issues, establish the arguments that will persuade voters, and develop communications strategies that relate directly to voter opinions and attitudes. They also point out the need for creating relationships among like-minded constituencies (arts and tourism, for example) and an extended awareness and education program. All of these do not assure success as evidenced by San Diego's 15 month campaign and extensive research and public awareness advertising.

## Funding Alternatives

Based on the interviews with key informants, national research and input from the Task Force, a number of potential public funding options were identified and further researched by the consultants. A brief description of each follows.

### Admissions Tax

Preliminary research by the City of Long Beach indicates that annual attendance at entertainment, sports and cultural events in Long Beach is at least 1.8 million. A further 1.8 million movie attendances are estimated. Sporting events, including the Grand Prix attract over 400,000 annually.

It was felt by many on the Task Force that a modest tax or fee on all such events could receive voter approval. Local leaders interviewed for the study, however, were cautious about voter support.

**Figure 4: Attendance at Long Beach Events**

Estimated Attendance	Description
1,800,000	Cultural events (including Queen Mary, Aquarium, Ranchos, arts events)
1,800,000	Movie tickets
200,000	Sporting Venues (CSULB Pyramid, LB Conv. Center)
200,000	LB Grand Prix
<b>4,000,000</b>	<b>TOTAL</b>

*Source: Public Corporation for the Arts, City of Long Beach, LB Grand Prix Website*

### Port Container Tax

Federal law prohibits imposition of taxes or fees on goods passing through the port.

### Sales Tax

Voter approval for an addition to the sales tax is doubtful in the opinion of most local leaders, particularly if it were dedicated.

#### *Food & Beverage Tax*

The State Board of Equalization deems food and beverages to be a component of the sales tax. As noted above, an increase in the sales tax would be doubtful.

### Utility Users Tax

Potential revenue from a utility user fee is substantial—for each 1% increase, about \$7 million is realized annually. The current utility tax is 6% down from 10% since November 2000 when voters

approved a 5 percent reduction (an additional 1% reduction will be implemented in October 2004). Given this, it is, in the opinion of local leaders and the Task Force members, unlikely that local residents would vote to increase the tax. In addition, this tax is regressive, in that lower income residents pay a greater portion of their income, although there is some relief for seniors and the poor.

### **Property Tax**

In a best case scenario, property taxes might represent the best potential source given the national precedent for using such funds and the sheer amount of funds they could generate with a very small increase. Due to the need for a 2/3 majority and traditional voter reluctance to property-related increases, this alternative has limited potential.

### **Airport Landing Fee**

An increase in landing fees, given the growth in traffic at the Long Beach Airport could realize substantial revenue. There is little nexus between these fees and funding arts and culture and there are federal restrictions on imposing landing fees and the use of said fees.

### **Cruise Ship Passenger Fee**

There are three cruise operators based in Long Beach, Carnival Cruises, Catalina Express and Catalina Cruises. Due to restrictions in the use of Tidelands revenues, any increases in this fee would need to remain in the State defined Tidelands and would not be eligible for non-Tidelands activities, such as arts and culture support.

### **Golf Fee**

Long Beach boasts some of the finest (and affordable) public golf courses in the region. They are under the City's Parks, Recreation and Marine Department and operated under contract to a private company. Fees are used to support the maintenance of the courses and other parks programs. There is a limited nexus with the traditional arts programs and golf and the Parks Department, which is facing similar budgetary constraints as the arts, and would likely retain any fee increase.

### **Marina Slip Fee**

Due to restrictions in the use of Tidelands revenues, any increases in this fee would need to remain in the State defined Tidelands and would not be eligible for non-Tidelands activities, such as arts and culture support. Additionally, there is little nexus between the arts and marinas.

### **Percent for Art Fee**

The City's percent for art fees are currently limited to capital projects within the redevelopment areas.

### **Transient Occupancy Tax**

Each one percent of transient occupancy tax realizes about \$1.1 million annually. The close nexus between arts and tourism, potential support from the Convention and Visitors Bureau (CVB) and the fact that local residents do not pay this tax combine to suggest that there is potential for voter support for an increase. On the negative side, a large increase could compromise the City's competitiveness in the convention business. For purposes of comparison a TOT of 15% would put

*Long Beach Community Arts Funding Strategy*

Long Beach at the same level as Anaheim, 4.5% higher than San Diego and one percent above Los Angeles.

**Summary – Public Initiatives**

While the research and analysis did not reveal any new or exceptionally promising funding sources, the Task Force consensus was that Admissions Tax and Transient Occupancy Tax offer the best potential.

As a third strategy, the Task Force proposed was to establish an “Arts Endowment” that would raise private funds to augment the public initiatives and provide urgent immediate funding for the City’s arts organizations as well as support for financing an election campaign. This concept is described in the following section.

**Figure 5: Alternatives: Taxes and User Fees**

<b>Tax/Source</b>	<b>Projected Amount</b>	<b>Advantages</b>	<b>Disadvantages</b>
Utility User Tax	\$7 million (1% increase)	Substantial \$\$ Previously approved in LB Precedent elsewhere Stable	Lack of voter support Regressive tax Lack of Nexus
<b>Admissions Tax</b>	<b>\$1.5 million plus (Based on 50 cents per ticket)</b>	<b>Nexus Precedent in 20 CA cities</b>	<b>Would tax non-profit &amp; amateur events Strong lobby against by providers Lacks political support</b>
Cruise Ship Embarkation	\$300,000+ (\$1 per passenger)	Nexus Doesn't tax local residents	Prior agreements with operators Limited \$\$ Volatile
<b>Transient Occupancy Tax</b>	<b>\$1.1 million annually (1% increase)</b>	<b>Nexus Doesn't tax local residents Support from partners (CVB) Stable</b>	<b>Limited \$\$</b>

Notes: **Preferred Alternative**

All measures would require voter approval — 50% for a general tax, 2/3 for dedicated tax

## **Private Initiatives**

Discussion with the Task Force focused on several private funding solutions that other communities have undertaken and possibilities for Long Beach. It was agreed by all that a multi-faceted combined public and private funding effort would have a greater chance of success.

The following outlines several of the strategies that were discussed. Refer to the meeting notes in Appendix E for a comprehensive “brainstorm” listing.

### **Events**

It was noted by members of the Task Force that arts events generally do not generate large profits. Even the Long Beach Grand Prix, which attracts 200,000 has reportedly made only a small profit (although it contributes \$40 million to the local economy, according to the promoter’s estimates). Nevertheless, events can build awareness and support for the arts, and can produce a small profit or break even.

### **United Arts Fund**

Several US cities have established community-wide arts fundraising efforts patterned on the United Way. While some are successful and build on the synergy of the arts, experience over many years suggests that support gradually declines. This, some believe, is due to the failure to maintain relationships with donors and competition with fundraising efforts of local arts organizations, particularly large ones.

### **Arts Endowment**

A one-time effort to raise a significant capital base to use as an endowment received support from Task Force Members. To replace the lost funding from the City (about \$1.5 million) would require an endowment of at least \$30 million, based on earnings of at least 5% annually. Raising this amount may be feasible over a long term, but the Task Force noted that the need is short term.

### **Earned Revenue Sources**

Discussion of earned revenues ranged from development of arts “products”, sale of local artists’ works, to a “cow” project where sculptures (whales were suggested by one informant) decorated by local artists are installed in public locations throughout the City and auctioned off after the exhibition. These represent only a few of the suggestions; Appendix E lists others suggested at the Task Force meetings.

The potential for advertising marquees to be located along the 405 and 407 freeways was suggested. In 2003, the City of Rohnert Park constructed a high-tech marquee to advertise events at the Spreckles Theater and to sell commercial advertising. The sign, which cost \$500,000, was funded using the theater’s endowment and is located on City land. It will earn the theater \$300,000 annually from advertising revenues. These represent only a few of the suggestions; Appendix E lists others suggested at the Task Force meetings.

### **Arts Funding Initiative**

Many members of the Task Force believe the best strategy may be to raise funds from individuals and corporations to meet both short-term and long-term needs. An initial effort would focus on “Bridge Funding” to cover immediate needs arising from the City’s cutbacks as well as funding an



election campaign for the tax measures. It was suggested that City officials could play a role in facilitating private funding; one proposal was to create a blue ribbon “Mayor’s Committee” to engage prominent donors and corporations to participate in a fundraising campaign.

**Summary – Private Initiatives**

The preferred private initiatives are highlighted in Figure 6. Short-term efforts should focus on bridge funding and financing a voter campaign and center on contributions from large private donors and Long Beach corporations. Long-term, some suggested establishing an endowment for the arts, the revenues from which would be used to support the programs and operations of the City’s arts organizations and artists.

**Figure 6: Alternatives: Private Initiatives**

<b>Source</b>	<b>Projected Amount</b>	<b>Advantages</b>	<b>Disadvantages</b>
United Arts Campaign	?	Would coalesce arts groups Synergy Usually more effective for large arts groups	Compete with existing fundraising Limited \$\$ Lack of agency to create (PCA?)
<b>Endowment</b>	?	<b>One-time effort</b> <b>Stable</b>	<b>Would take long time to accumulate capital</b>
Earned Revenue Marquee Product Auction	?	Could be substantial \$\$	Could be volatile Lack of agency to develop and manage
<b>Corporate Council /Business Committee</b>	?	<b>Synergy</b>	<b>Lack of corporate will</b>

*Note: Preferred Alternative*

## Conclusion

As the Task Force finalized its work, a prioritization process was undertaken to arrive at a recommended set of alternatives. It was agreed that the overall goal of the strategy would be:

***Develop a long-term arts funding strategy that is multi-pronged, including both public and private support. Proposed funding options should be sufficient in size, reliable, and acceptable to the community.***

A multi-pronged strategy that incorporated both private and public funding would demonstrate to donors and voters alike that there is a broad base of support for the arts in Long Beach.

The amount of funding should be sufficient in size to at least replace the lost City funding of about \$1.5 million annually.

The funding should be reliable and not subject to economic fluctuations, continuing voter approval or City Council decisions.

Finally, the strategy needs to be acceptable to the community if it is to receive voter approval.

The final vote of the Task Force to recommend the combined tax measures and private initiatives was unanimous.

## Recommended Actions

The Task Force recommends that City Council:

1. Continue general fund allocations to support the arts
2. Pursue an increase in the Transient Occupancy Tax, the revenues to be dedicated for the arts
3. Pursue an Admissions Tax or Fee initiative, the funds from which to be dedicated for the arts
4. Support the establishment of an Arts Initiative Funding Committee to solicit private donations to finance and advocate for the initiatives
5. Provide bridge funding for FY 2004-05 by delaying proposed funding cutbacks to the arts

Recommended next steps:

1. Conduct a legal review of the proposed tax measures
2. Research alternative formulas for admission taxes
3. Investigate alternative methods for allocation of the revenues from the tax measures
4. Research ways to continue general fund support for the arts

**APPENDIX A:  
Summary of City of Long Beach Budget Reductions  
Arts and Cultural Programs**

**Fiscal Year 2004**

<u>Description</u>	<u>Budget Reduction</u>
Reduction in annual contract with the Public Corporation for the Arts	\$650,000
Reduction in Long Beach Museum of Art Management Fee	\$100,000
Reduction in Municipal Band concerts	\$96,000
Elimination of Summer Youth Theater Conservatory program	\$66,000
Reduction in direct support for arts-related events and administration	\$47,000
<b>TOTAL FISCAL YEAR 2004 REDUCTIONS<sup>1</sup></b>	<b>\$959,000</b>

**Fiscal Year 2005 -- Proposed**

Reduction in annual contract with the Public Corporation for the Arts	\$300,000
Reduction in Long Beach Museum of Art Management Fee	\$250,000
<b>TOTAL FISCAL YEAR 2005 REDUCTIONS<sup>1</sup></b>	<b>\$550,000</b>

Notes

<sup>1</sup> Fiscal Year 2004 budget reductions noted above include reductions in the General Fund and Special Advertising and Promotions Fund.

## **Appendix B: Examples of innovative local funding options for the arts:**

### **1. Hotel taxes:**

#### ***San Francisco***

Established in 1961, the first in the country. 8.5% of the total hotel taxes raised (rate = 14%) goes to Grants for the Arts/San Francisco Hotel Tax Fund (GFTA). [Other portions of the hotel tax also fund arts organizations: Asian Art Museum (1%), Fine Art Museums (3%). The largest shares of the tax revenues go to the city's general fund (34%), convention facilities (22%), Moscone Center (15%).] GFTA, with a staff of five and a citizen's advisory committee, gives out grants based on applications from arts organizations. Their goal is to provide general operating funding based on a percent of annual budget (which ranges from 15% for small, to 2.5% for large organizations). GFTA received \$14 million in tax revenues in FY 2003-2004, and gave out \$11.4 million in general operations support grants.

GFTA also administers the Voluntary Arts Contribution Fund (VACF), est. in 1984, allowing San Francisco property taxpayers to add a tax-deductible contribution to their biannual tax payments. Grants are given for small capital projects, and totaled \$100,000 in 2003.

#### ***Seattle/King County***

Established in 1967 to raise revenue for Kingdome Stadium bonds. The state legislature passed a bill allowing King County to keep 2% of the existing hotel sales tax, which they used to retire bonds for the new stadium. By the late 1980s, revenues from the hotel tax had grown and begun to exceed the \$5.3 million needed annually to repay the stadium debt. In 1992, under the leadership of a state representative from the city of Seattle (who was aware that the Art Museum and other arts organizations were seeking funding), the hotel tax law was changed so that 75% of any amount over \$5.3 million would go to King County arts funding. (The other 25% goes to the Kingdome for operating expenses.) This legislator, who was head of the appropriations committee, was able to negotiate and pass the law with little notice. One reason for the law's original (and continued) support was that it did not raise the hotel tax, but rather was an allotment to the local county of part of the existing state hotel tax.

The hotel tax provision is scheduled to end in 2012, when the Kingdome debt will be retired. In 2013, the 2% of the tax funds that had been going to the arts have been earmarked to go instead to fund a new football stadium. Since the arts funding is scheduled to end after 2012, from 2002-2012, the Cultural Development Authority is required to set aside 40% of its tax revenue for an endowment, which it can then use to fund programs after the tax funding disappears. (Of course, as the director of the Cultural Development Authority notes, income from an endowment would not equal the funds they have been receiving directly from the tax dollars). They are currently exploring ways to continue some form of the hotel tax funding for the arts. In 2001, the King County Cultural Development Authority received \$6.5 million in hotel tax revenues for their granting activities (which is 75% of the amount over \$5.3 million, from total hotel tax revenues of \$14 million).

#### ***Houston/Harris County***

The Cultural Arts Council of Houston & Harris County (CACHH) receives 19% of hotel tax revenues (total tax rate = 17%, 11% levied by the city). In 2003, CACHH awarded \$7 million in grants. Houston's Convention & Entertainment Facilities Department, which receives the majority of its revenues from the hotel tax, funds several arts organizations (Wortham Theater Center, Jones Hall, Houston Center for the Arts, Talento Bilingual de Houston).

***Columbus***

The Greater Columbus Arts Council (GCAC) receives 25% of total raised from the city's hotel tax (rate = 6%), up to a maximum of \$3.3 million. In 2001, the GCAC received the \$3.3 million maximum allotment from the hotel tax, approximately 75% of their total budget. This arrangement dates to 1978, when the city code was amended to allocate a portion of the existing hotel tax specifically to the GCAC.

***St. Louis City/County***

The Regional Arts Commission receives 4/15 of hotel tax revenues collected in St. Louis city and county (tax rate = 3.75%). [The remaining 11/15 of the tax goes to the Convention & Visitors Commission.] In 2001, RAC awarded \$3.56 million in grants (institutions that receive funds from the Zoo-Museum property tax are ineligible).

***San Diego***

The San Diego Commission for Arts & Culture receives 1% of hotel tax revenues (tax rate = 10.5%). In 2003, the Commission for Arts & Culture awarded \$8.3 million to 82 arts organizations. [52% of the hotel tax revenues go to the city's general fund; 48% to the Special Promotional Programs budget, which includes the Commission for Arts & Culture.]

***Miami/Dade County***

The Miami Dade County Cultural Affairs Council receives 20% of the county hotel tax revenues (local rate = 2%; total rate = 12.5%). [60% goes to the convention and visitors bureau.] In 1997, the Cultural Affairs Council received \$1.8 million in hotel tax revenues, which was 35% of their total budget.

***Laguna Beach, CA***

Cultural Arts Department Business Improvement District receives 50% of hotel tax revenues (rate = 2%). [50% of revenues go to Laguna Beach Hospitality Association, 50% is distributed evenly among the Arts Commission, Cultural Art funding, Laguna Art Museum, Laguna Playhouse and Laguna College of Art and Design.]

***Other cities with hotel taxes that fund arts:***

Austin: The Department of Cultural Affairs receives 14.3% of local hotel tax revenues (tax rate = 7%). [64% goes to convention center, 21% goes to Convention & Visitors Bureau]

San Antonio: The Office of Cultural Affairs receives 9% of hotel tax revenues.

Mesquite, TX: city receives 50% of revenue from state-levied hotel tax; 1% of total goes to arts council.

Flagstaff: 9.38%

Santa Fe: 10.25%

Atlanta: 14%

El Paso: 14%

San Jose: 10%

## **2. Sales taxes:**

**Denver** - .1% sales tax (in 7 counties) to Scientific & Cultural Facilities District (SCFD) was approved by voters in 1989 (re-approved in 1994, and will come up for vote again in 2004 to extend beyond 2006). Over \$35 million is raised annually and awarded to over 300 organizations (59% of the funds go to Tier 1 organizations – Art Museum, Zoo, Botanical Garden, Museum of Nature & Science; 28% of funds go to Tier 2 organizations with budget over \$900,000; 13% of funds go to Tier 3 small local arts organizations).

**Tempe** - .1% sales tax passed by voters in 2000 is dedicated to fund a new Tempe Center for the Arts, scheduled to open in 2006.

**Pittsburgh** – 1% county sales tax funds the Allegheny Regional Asset District (ARAD): 50% of total tax revenues go to ARAD; 25% to the county government, 25% to various municipal governments in the county. In 2003 ARAD receive \$75.3 million, with largest shares of funds going to libraries and parks; \$4 million went to nonprofits arts organizations.

**St. Paul** - .5% city sales tax: Sales Tax Revitalization (STAR) program (10% of STAR revenues fund Cultural STAR, which gives grants and loans to cultural organizations).

**Salt Lake City** - .1% county sales tax funds zoo, arts and parks (ZAP tax): 52.5% of total tax revenues to 22 large institutions; 12.5% to 92 small institutions; 12.5% to Zoo; 30% to Parks & Recreation.

## **3. Property/Real Estate taxes:**

**St. Louis** - property tax (in city & county) funds 5 cultural institutions. Tax rate is 22.2 cents per \$100 assessed value; each institution receives funds based on voter-approved rate (which varies). In 2002, property taxes of \$52.6 million were raised.

**Montana** – 25 counties have cultural facilities property tax (up to 2 mill); funds can be used for “maintaining, operating, and equipping parks and cultural facilities.”

**Aspen** – Wheeler Opera House Real Estate Transfer tax, .5% tax, as portion of selling price, paid by seller. Funds used to repay bonds to refurbish historic opera house, and for grants to arts organizations, including Aspen/Snowmass Council for the Arts.

## **4. Other taxes/fees:**

**Philadelphia** - bridge tolls (Delaware River Port Authority). DRPA, a regional transportation and economic development agency serving southeast Pennsylvania and southern New Jersey, owns 4 bridges. Its revenues are used for regional economic development projects that promote tourism in the Philadelphia-Camden waterfront area; some funds have gone to cultural projects (for example, Franklin Institute, National Constitution Center, Kimmel Center), and to a program run by the Greater Philadelphia Cultural Alliance, *DRPA Cultural Economic Development Grants*. These funds, however, are not dedicated specifically to the arts, and there is no guarantee that DRPA’s arts funding will continue from year to year. The Cultural Economic Development Grants were begun two years ago under the former governor and former chairman of the DRPA; current status under new administration is uncertain.

**Alameda County, CA** – voluntary donation form included with property tax bill. Donations go to the Alameda County Art Commission. This program was begun approximately 20 years ago, when Arts Commission staff came up with the idea and talked to the county tax collector. The donation form is the only insert included in the tax bills, which are mailed to 402,000 households. Funds received from the donation forms amount to \$45,000 - \$50,000 annually (used for the Art Commission’s granting programs). The Art Commission is responsible for the design and printing of the form, which they deliver to the tax collector, who assumes all postage costs.

Several states have check-off programs for the arts on their state income tax forms, including Alabama (arts), Rhode Island (arts & tourism) and Virginia (historic resources). The arts check-offs are one of several organizations that taxpayers can choose, and they raise relatively low amounts of funds (Alabama raised \$17,000 in 1999; Rhode Island raised \$3,800 in 1998).

**Peoria, IL** – hotel, restaurant, amusement (HRA) tax. Originally passed by the Peoria city council to pay for bonds to construct the Civic Center (home of the Symphony Orchestra, Opera Illinois, Peoria Ballet), which opened in 1982, the HRA tax funds the Civic Center, and a local arts agency, ArtsPartners. The hotel tax is 5.5%, the restaurant tax is 2%, and the amusement tax (on all tickets, movies, bars cover charges, golf course fees; non-profits are exempt) is 2%. 44% of the hotel tax goes to the convention & visitors bureau, and 2.5% of the restaurant tax goes to ArtsPartners. The bulk of the funds go to bond debt for the Civic Center. In 2003, the hotel tax brought in \$1.6 million, the restaurant tax \$4.1 million, the amusement tax \$777,000. Of the total of \$6.6 million, the majority of funds went to debt service, \$1.5 million to the Civic Center, and \$103,000 to Arts Partners. Although the original bond debt has been retired since the tax was established, the city continues to issue new bonds for expansion and upgrades to the Civic Center, which the tax will continue to fund.

**Wilson, NC** - utility late fees. Created by City Council in 1989 as a way for the city to award grants to non-profits (previously, city had funded non-profits out of general funds). \$10 fee is assessed on all late electric, gas and water bills in the county and at the end of each fiscal year, the city averages the fees collected over the previous three years to form a pool of money given to applicants, including the Arts Council of Wilson. In 2003, the city ended the application process (mainly because of uncomfortable lobbying of the council members) and selected eight groups who would each receive a set percentage of the total, up to a maximum amount. The largest share (20%) goes to the Arts Council of Wilson, \$100,000; the local science museum, Imagination Station, receives \$75,000. (Other recipients are social service agencies.) Total fees collected in 2003: \$630,000, \$410,000 given out. The three utilities have combined customers of 65,000.

This system has not been without criticism over the years. Many see the \$10 fee as excessive (especially for residential customers) and that it raises funds primarily from poor people who can't pay their utility bills.

**Portland** - amusement tax (added to ticket price). In 1989 a public agency, the Metropolitan Exposition Recreation Commission (MERC) was created to manage the Oregon Convention Center, Portland Metropolitan Exposition Center and the Portland Center for Performing Arts. MERC charges a "user's fee" or tax, added to the price of tickets to all events at its facilities. The tax is based on the ticket price and ranges from \$.50 to \$1.50. The tax revenues go directly to each facility's operating funds; approximately \$1 million is generated annually for the Center for Performing Arts (about 20% of its annual operating budget).

**Broward County, FL** - admissions tax, music stores and rental of tangible property sales tax. 25% of the revenues generated from this 6-cent tax are allocated to the Broward County Cultural Division. The Cultural Affairs Council and County Commission earmarked funds from the existing admissions tax (for bowling alleys, race tracks, public golf courses, amusement parks, theaters) to arts in 1986. In 1989 the tax categories were expanded to include music store sales and in 1993, expanded again to include rental of tangible property (video, computer, boat rentals). In 1999, the taxes generated \$3.3 million, 2002, \$3.9 million, 2003 \$4.1 million.

**Richmond, VA** – meals tax. In June 2003 the Richmond City Council voted to raise the city's meals tax rate 1%, from 5% to 6% (on top of the state's 4.5% sales tax). These funds will go to finance a new Virginia Center for the Performing Arts. The city is projecting that the increase in the meals tax will bring in an additional \$2.7 million per year, which will be used to support bonds for the project. The tax was structured in two phases so that if the Performing Arts Center does not meet its fundraising goals by 2005, the tax will automatically be rescinded. The Richmond Performing Arts Foundation is also

lobbying for an increase in the hotel tax rate (current 8% tax funds the Convention Center) by 1% to raise additional funds for the Performing Arts Center project.

**Las Vegas** – car rental tax. The Nevada state legislature passed a bill, in July 2003, allowing Clark County to increase its car rental tax by 2%, with the additional tax revenue earmarked to fund a new Culinary Training Academy and a new Las Vegas Performing Arts Center. The county commission has not yet voted on whether to impose the additional tax; the Las Vegas Performing Arts Center Foundation, which has commissioned a study to be completed this summer, predicts that after their study is complete the county commissioners will approve the car rental tax. They estimate the tax could raise \$4 million per year, which they plan to use to secure bonds. The bill contains a provision that excludes local residents renting replacement cars after an accident.

**Austin** – car rental tax. In 1998, voters passed a bond proposition, with funding from a 5% increase in the car rental tax, which would finance, construct and develop Town Lake Park. Included in this project are a new Palmer Events Center (convention center), parking garage, and park development. Also as part of the project, the old Palmer Auditorium is being renovated as a new Long Center for the Performing Arts, but it appears that the funding for the new arts center (which will be a private non-profit, not city owned) is not coming from the car rental tax, but from private donations.

**Tucson** - golf fees tax. A \$1 fee was added to greens fees at the city's five public courses, with funds dedicated to youth programs. One of the programs that received funding was ArtWorks, a summer job training/arts program for at risk youth.

**Deadwood, SD** – 8% gaming tax for historic preservation. Passed by state voters in 1988. 40% of the tax revenues go to the state for tourism promotion, \$200,000 goes to statewide historic preservation projects, 10% goes to Lawrence County; remainder goes to Deadwood Historic Preservation fund, which gives grants and loans for local preservation projects.

**Shreveport, LA** – gambling fund (not tax). Riverboat casinos pay % of their win to the Riverfront Fund, generating approximately \$13.5 million. Funds go to Shreveport Regional Arts Council (which receives approximately \$640,000) and to other organizations.

**Huntington Beach, CA** – cultural enrichment library fee for residential building permits (8 cents/sq. ft.) funds the Huntington Art Center.



## **5. Peer/Benchmark cities with dedicated local arts funding:**

### ***Baltimore, MD:***

Baltimore currently does not have a tax earmarked for the arts. The local hotel tax funds the Convention & Visitors Bureau and an amusement tax (on for-profit tickets) goes to the sports authority and the city's general funds. The Office of Promotion and the Arts has been leading discussions (still ongoing) within the local arts community to come up with some type of dedicated funding mechanism that all can agree on. The option they are trying to pursue is a 5% amusement tax on non-profit ticket sales (which they estimate could raise \$5 - \$6 million annually). These revenues would be added to the funds currently allocated to the arts by the city (\$5 million) from its general funds. The concept is still controversial with some arts groups solidly for it and some worried that it would cut into their ticket sales. The tax would need to be approved by the state legislature.

### ***Chicago, IL:***

Property taxes (\$1.50 per \$1,000 valuation) support the Chicago Parks District, which includes funding for 9 cultural institutions. 2004 budget includes \$32 million in tax funds for cultural institutions (Museum of Science & Industry, Field Museum, Art Institute, Shedd Aquarium, Chicago Historical Society, Chicago Academy of Science, Adler Planetarium, DuSable Museum, Mexican Fine Arts Museum).

### ***Cincinnati, OH:***

No current dedicated arts funding. A study by ArtsMarket (2003) recommends forming a Cincinnati Cultural Trust; funding options being considered are admissions tax and restaurant tax.

### ***Denver, CO:***

7-county sales tax funds SCFD.

### ***Milwaukee, WI:***

Wisconsin Center District (WCD), which operates the Milwaukee Theater, Midwest Airlines Center and US Cellular Arena receives (from Milwaukee County) 2% hotel tax, 3% car rental tax, .25% tax on food & beverage sales, and a 7% hotel tax from city of Milwaukee. 2003 tax revenue was \$16.5 million. (Much of the taxes go to repay a \$185 million bond issue that funded the convention center)

### ***Minneapolis, MN:***

No dedicated arts funding, although the Minneapolis Park District is supported by 9.6% of residents' property taxes, and some of the Park District's programs could be considered arts and cultural activities (outdoor concerts, plays, movies).

### ***Pittsburgh, PA:***

Allegheny County sales tax funds Allegheny Regional Asset District (ARAD).

### ***Phoenix, AZ:***

Although no local dedicated arts funding, at the state level, the Arizona Commission on the Arts, receives funding for the Arizona Arts Trust Fund from a \$15 annual corporate filing fee. The Fund provides general operating support for arts organizations; 2003-2004 funds received through this filing fee were \$1.5 million.

***Portland, OR:***

Amusement tax/user's fee (added to ticket price) for users of Portland Center for Performing Arts.

***San Diego, CA:***

Transient Occupancy Tax (TOT) tax funds Commission for Arts & Culture.

***San Francisco, CA:***

Hotel tax funds Grants for the Arts (GFTA).

***San Jose, CA:***

Hotel tax

***Seattle, WA:***

The King County Cultural Development Authority (formerly Office of Cultural Resources) receives 2% of the county's hotel tax. In 2003, they received approx. \$5.7 million from hotel tax, using \$3.4 million for their grants, and \$2.3 million set aside for endowment. After 2013, the tax funding will be used to pay for the Seahawks Stadium rather than for arts funding.

Also, Seattle Parks & Recreation receives a property tax levy (\$.35 per \$1,000 valuation) to fund its activities, which include several arts facilities (Seattle Public Theater, Langston Hughes Performing Arts Center, Madrona Dance Studio and others).

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND LAST YR.	YOUTH ATTEND	DESCRIPTION
Afrikan Cultural Center	Folk Arts	25,000-50,000	20,000	6,500	This dynamic organization dedicated to the study of Afrikan history and folklore, hosts a company of 40 dancers and drummers offering exciting West Afrikan performances and workshops.
Alpert Jewish Community Center	Service	500,000+	15,000	11,000	Incorporated in 1949, this marvelous community center offers activities for everyone from preschool to teenagers to adults to retirees. Besides having its own brand new gym, fitness center and pool for sports --- it has both a theater and exhibition area where concerts, art shows and lectures are offered.
AMAN Folk Ensemble	Dance	100,000-200,000	75,000	60,000	For 34 years, this exciting folkdance company has been captivating audiences throughout Southern California with the traditional dance and music from 5 continents: Europe, Asia, Africa, North and South America.
American Museum of Straw Art	Visual Arts	0-25,000	7,800	5,600	Seeks to foster an understanding of the straw arts through various exhibitions of their cultural significance, folklore, history, technique, and acts as an agent of research, preservation and education to insure the survival and continuation of this artistic medium. The museum acquires international examples of straw art. The museum hosts two festivals per year: a Dia De Los Muertos celebration and a children's mask festival.
Arts & Services for Disabled	Service	500,000+	500	-	Created to serve disabled adults through the arts, this innovative organization offers 5 day programs focusing on drama, music, and visual arts --- and displays client artwork in its own tiny George V. Deneff Gallery (by appointment).
Benevolent Theatre Co.	Theater		new		The Benevolent Theatre Company benefits the community by supporting other non-profit organizations and addressing issues "swept under the rug" by mainstream media. We offer audience members a meaningful theatrical experience and The Benevolent also provides young artists with the opportunity to work and grow in an environment where risks are celebrated and creativity flourishes.
Bixby Knolls Business Improvement Association	Service	100,000-200,000	12,000	3,000	It is the mission of the BKBIA to enhance the business environment and quality of life in Bixby Knolls. They hold two major community events per year: Snow in Bixby Knolls and the Bixby Knolls Street Fair.
Bixby Knolls Revitalization Group	Service	0-25,000	1,000	1,000	This organization has suspended operations but may re-form to offer a summer film series for children.
Broadway on Bixby	Theater	0-25,000	500	350	Summer Stock for children aged 3rd grade to 12th grade. Teach children stagecraft, acting, set design, costuming, lighting
Building Blocks Education Foundation	Educational	50,000-100,000	-	300	After school and elective projects in communications for middle school students.
Burbank Bailadores & Águilas	Folk Arts	0-25,000	75,000	25,000	For 14 years this folklorico dance group of 80 children from Burbank Elementary School, ages 2 to 13, who must maintain high standards of academics and behavior, has performed for schools, private affairs and parties.
Cable, Katy	Educational	0-25,000			Creator of "Bookworms" television series designed for 2-7 year-olds.
Cal Institute for the Preservation of Jazz: CSULong Beach	Music				State-chartered institute housed at CSULB. Its mission is to preserve and promote the cultural heritage and social history of jazz music by building a bridge to diverse communities through education, outreach, preservation, performance, and provide the environment and resources to return jazz music to its rightful place as a significant and respected part of the culture of California.

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND LAST YR	YOUTH ATTEND	DESCRIPTION
CSULong Beach Dance Department	Dance	500,000+	2,500		This is the dance department at CSULB offering a full degree program in all kinds of dance, and an exciting summer series for young dancers from across the nation.
Cambodian Art Preservation Group	Folk Arts	0-25,000	10,000	6,000	This company of richly costumed dancers who perform movements of amazing intricacy, was founded in 1984, to preserve the rich heritage of Cambodians who have been relocated to the United States.
Cambodian Coordinating Council (Cam-CC)	Presenting	25,000-50,000	15,000	5,000	Umbrella organization for 17 cambodian organizations. Major yearly effort is the Cambodian New Year Celebration held each year in El Dorado Park.
Cambodian New Year Festival	Presenting	0-25,000	15,000	5,000	This committed organization hosts the largest of all the Cambodian celebrations connected to Long Beach, a delightful celebration of dancing, music and food.
Camerata Singers of Long Beach	Music	50,000-100,000	1,800	660	This inspirational community-based choir has produced and sung in the annual Long Beach Bach Festival for 26 years. Committed to a high level of choral excellence, they also offer three full choral programs and produce/participate in an annual Multicultural Festival each season.
Carpenter Performing Arts Center	Presenting	500,000+	100,000	25,000	This impressive facility at Cal State Long Beach presents a fantastic array of arts programs, mainstream and alternative, ranging from dance to opera to rock to theater. It is also the home for 4 resident companies: Musical Theater West, LB Opera, LB Community Concerts and South Coast Chorale.
Casa de la Cultura de Long Beach	Folk Arts	0-25,000	2,500		This vibrant neighborhood organization organizes art exhibits, poetry recitals, literary presentations and festivals to promote hispanic culture.
Community Collaborative of the Anaheim Corridor of Long Beach	Service				Partnership between LBUSD schools (Lincoln ES and Franklin MS), CSULB, Homeland Cultural Center, and Neighbors United Assoc. Goals are to support a safer and more comfortable neighborhood, promote multiculturalism, promote acceptance and respect.
Community Partners Council	Service	0-25,000	800	200	An outgrowth of the former Juvenile Crime Prevention Program, The CPC is a neighborhood-based council that seeks to address the problem of disappearing cultural traditions within the Latino community by creating opportunities for children to learn about and participate in traditional arts.
CSULong Beach: College of	Educational	500,000+	85,000	5,000	One of the largest and most respected arts schools in the country, its departments of Art, Dance, Design, Film, and Electronic Arts, and Music have over 3000 students.
CSULong Beach Executive Pow-Wow Committee	Folk Arts	0-25,000	8,000	5,500	For the past 30 years, CSULB has produced the largest University pow-wow in Southern California. This free 2-day event is held on the second weekend of March and attended by 8,000 people.
CSULong Beach: Film & Electronic Arts Dept.	Educational	50,000-100,000	1,200	-	Film and video theory and production at B.A. level. Exhibit student films twice a year.
Dave Chapman Productions	Theater	0-25,000	2,500	1,000	One of the most creative puppet production companies anywhere, this organization creates both live and video puppetry extravaganzas to the delight of thousands.
Dramatic Results	Educational	25,000-50,000	1,800	1,800	Uses its award-winning curriculum in 20 Los Angeles County school districts to show young people (ages 9-12) from low-income, single-parent families how to use the arts to combat the stresses of daily life.
Earl Burns Miller Japanese Garden: CSU Long Beach	Folk Arts	200,000-500,000	50,000	5,000	A superb garden on the campus of CalState Long Beach that offers horticulture classes, lectures, tours, festivals and public programs to promote an appreciation for Japanese culture.

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND. LAST YR	YOUTH ATTEND.	DESCRIPTION
East Village Association	Service	0-25,000	10,000	100	To address the concerns and visions of the East Village Arts District, implement actions to improve the quality of life for residents and businesses in this community while creating opportunities for artists of all disciplines to flourish.
ECNADance Collaborative	Dance	0-25,000	1,500	500	ECNADance Collaborative Group invents and realizes choreographic works through improvisational movement. All works are created with a collaborative spirit, weaving cultural and fine art forms into group movement incorporating written text, film, photo, sculpture, and music.
Edison Theater: CalRep CSU Long Beach	Theater	500,000+	9,500		This 99-seat theatre is the outreach home for the award-winning professional theatre company in residence at California State University Long Beach. Founded in 1988, the company examines classic plays in contemporary terms, while offering a M.F.A. degree for actors, designers, and managers.
FestivaLong Beach	Presenting				Hosts cutting-edge performance art and concerts 3 times a year that feature local artists from all disciplines.
First Congregational Church	Service	500,000+	21,400	2,080	Is a site for all kinds of community and cultural events ranging from after-school tutoring, Meals on Wheels, Children's Choir, Youth Handbell Choir and as a performance site for community musical organizations.
Found Theatre, The	Theater	25,000-50,000	1,500	600	Provides non-traditional, affordable, live theatre for audiences in 4 to 5 productions a year, produced by actors in a home where they can refine their craft, and work in a challenging ensemble situation.
Friends of the Villa Riviera	Historical	25,000-50,000	200	-	A non-profit established in 2002 and dedicated to the restoration and preservation of Long Beach's most treasured architectural monument. It is our broader purpose to share the stunning beauty and intriguing history of this captivating landmark with an appreciative audience in the world at large, in the interest of further securing its future.
Gallery 117	Visual Arts	0-25,000	7,200	3,600	One of Long Beach's newest and most exciting cooperative galleries featuring art and craft in glass, wood, clay and steel and main host site for the monthly "Second Saturday" artist parties in the East Village Arts District.
Garage Theatre Company	Theater	0-25,000	400	100	The Garage Theatre was founded in the belief that independent non-commercial theatre is vital to the future of the art form. The Garage Theatre is a collaborative ensemble that strives to create a diverse body of work, take artistic risks, and uncover social and human truths. We are committed to reaching a new theatre audience by producing affordable works in a unique voice.
Golden Sands Chorus	Music	0-25,000	3,000	100	Award-winning 35-women chorus that sings acapella "Barbershop" style music with great and profound enthusiasm.
Grecian Festival by the Sea	Folk Arts	0-25,000	5,000	1,000	Annual festival featuring a variety of Greek food and pastries. Authentic Greek cooking demonstrations, also Greek music and dancing, continuous entertainment, Greek dancers, and a children's area with game booths.
Harbor District Japanese Community Ctr	Folk Arts	25,000-50,000	5,000	1,500	Fascinating neighborhood center that offers classes in all the Japanese arts including: flower-arranging, drumming, pen and ink, etc. and hosts a wonderful annual open house celebration.

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND LAST YR.	YOUTH ATTEND	DESCRIPTION
Historical Society of Long Beach	Historical	50,000-100,000	2,500	1,500	This highly-professional gallery, office, archive and research center promotes, exhibits and preserves Long Beach history, and offers some truly wonderful annual programs including "Tell Me Your Story," and the Historical Cemetery Tour.
Hmong Association of Long Beach	Folk Arts	0-25,000	3,000	2,000	Preserves culture and traditions since 1981 for Hmong immigrants who have come to the United States, by hosting the annual New Year Festival in December featuring: needle work, song chanting, leaf blowing, ball toss, top spinning, traditional dancing foods and storytelling.
Homeland Neighborhood Cultural Ctr	Service	100,000-200,000	3,000	1,500	This amazing center is home to every kind of diverse community art, from home-grown plays to hip hop classes to low rider bike shows to poetry readings to african drumming --- and a full graphics program run by ex-graffiti artists. All programs are intergenerational.
International Children's Choir	Music	25,000-50,000	20,000	10,000	Since 1957, these musical ambassadors (ages 5 - 17) dressed in authentic costumes have celebrated our diversity through its world tour in song and dance.
International Peace Choir of Long Beach	Music	0-25,000	20,000	10,000	Founded in 1987, this 40-50 member Long Beach-based youth choir's goal is to spread peace through song and dance. Each member represents a different country according to their own personal heritage. The group has performed across the country as well as in Australia.
International City Theatre (ICT)	Theater	500,000+	20,000	10,000	Long Beach's resident professional theatre at the Long Beach Performing Arts Center produces 4 - 6 shows a year, has received more than 145 professional awards for excellence, has set its sights on becoming a major American regional theatre.
International Polynesian Community of America	Folk Arts				
Keturan Chamoru Dance Ensemble	Folk Arts	0-25,000	50,000	20,000	Dance ensemble practices traditional dances of Micronesia, Guam, Rota, and other Pacific Islands.
Khmer Arts Academy	Folk Arts				The Khmer Arts Academy is a public benefit organization dedicated to fostering the vitality of Cambodian arts and culture and to expanding the role arts and culture play in the development and well being of young people and of society as a whole. Activities include: public performances, sponsorships of special events, grant writing, publicity and other services for community-based artists, and research and documentation.
Khmer Cultural Center	Service	50,000-100,000	2,500	500	Cambodian community-based arts organization founded in 1998, committed to using cultural heritage to create positive identity. Offers art programs for children of all ages and quarterly exhibits, Khmer language classes, music, and dance classes, lecture series, and special events for the whole family.
KKJZ FM 88	Music	500,000+	25,000	3,000	This is "America's Jazz Station" with a 24 hours-7 days a week format primarily jazz, with a Latin jazz show and a Blues show and several NPR shows. It produces great special events including the Annual Blues Festival, Jazz Caravan, Blues Caravan, Latin Jazz Caravan, and Annual Cinco de Mayo Festival.
Kokoro	Folk Arts	0-25,000	5,000	1,000	This dramatic ensemble follows the great heritage of traditional Japanese drumming featuring costumes, choreography and exciting ritual, and is connected to the Harbor District Japanese Community Center.
Latin American Heritage Celebration	Presenting	0-25,000	225	10	Hosts the annual Latino Month dinner and gives scholarships to deserving Hispanic/Latino students.

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND. LAST YR	YOUTH ATTEND.	DESCRIPTION
Long Beach Aquarium of the Pacific	Educational	500,000+	1,876,000	240,000	One of the largest aquariums in the United States, its 550 species fill 17 major living habitats, and 30 smaller exhibits take visitors on a journey throughout the Pacific Ocean's three regions: Southern California/Baja; the Tropical Pacific and the Northern Pacific.
Long Beach Arts	Visual Arts	25000-50000	9,250	2,500	The oldest visual arts organization in Long Beach, it recently celebrated its 75th anniversary, and renewed its goal of serving both emerging and well-established professional artists since 1924. Located across the street from MoLAA, its gallery presents monthly exhibits including Member, local and national juried exhibits.
Long Beach Authors Festival	Literature/ Literary Arts	0-25,000	85,000	85,000	For 23 years, thousands of students in over 80 public and private schools have participated in this day-long celebration where professional authors come to the schools to read their works. Winner of the prestigious Golden Bell Award from the California School Boards Association.
Long Beach Auxiliary of the LA Philharmonic	Music	0-25,000		-	Founded in 1935, this group fundraises for the Los Angeles Philharmonic by hosting events like the Valentine's Tea at St. Lukes Episcopal Church in Long Beach, and the Bridge Party at the Petroleum Club.
Long Beach Center for the Arts	Service	25,000-50,000	5,000	4,500	Provides in-depth arts programming for youth and adults in theater, dance, and the visual arts. Programs include courses, camps, and workshops.
Long Beach Chorale & Chamber Orchestra	Music	0-25,000	2,000	100	Filled with enthusiastic singers and musicians from throughout Long Beach and surrounding communities, this musical organization founded in 1988 performs 2-4 major concerts a year under the baton of Music Director Mark Barville.
Long Beach City College Art Department	Educational		3,000		Long Beach City College Art Department is an award-winning institution offering a variety of art and photography courses to meet the creative needs of the community.
Long Beach City College Art Gallery	Visual Arts	25000-50000	4,000	3,000	Offering 5 -6 provocative shows a year, and a series of lectures and openings. This professional art gallery is located on the City College campus.
Long Beach City College Community Orchestra	Music	25,000-50,000	20,000	500	This group of 65 student and community musicians that performs 4 concerts a year, is one of many musical organizations at City College: Wind Ensemble, Wind Symphony, Civil War Band, "City" Jazz, Studio Singers, "City" Chorale, Southland Chorale and Jazz Ensembles.
Long Beach Community Band	Music	0-25,000	16,000	2,400	An incredible all-volunteer organization presenting 15-20 free concerts annually with a number of different ensembles: 40-member Shoreline Concert Band, 18-piece Blue Pacific Swing Band, The Boardwalk Brass Quintet, Seabreeze Sax Quartet and The Sea Flute Trio.
Long Beach Community Concerts Association	Presenting	50,000-100,000	6,250	1,000	Offers 4 highly-entertaining, family-oriented presentations at the Carpenter Center each year which are designed to be fun, high energy events where audiences can be captivated and swept along with the unique power of human connection offered by outstanding live performance.
Long Beach Cultural Heritage Commission	Historical	50,000-100,000			Responsible for recommending historic landmark designation for significant buildings, districts, sites, objects, and natural features --- and for reviewing applications for changes to designated properties in order to maintain their historical and architectural value.

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND. LAST YR.	YOUTH ATTEND.	DESCRIPTION
LongBeachCulture.Org	Service	0-25,000	200	-	www.LongBeachCulture.org is a web site that provides Visual Artists, Musicians, Bands, Actors, and others with powerful, state-of-the-art tools to promote themselves and their work, all for free. Artists can create their own web page without any knowledge of web programming, link to other pages, to art images and audio files, and enter Event listings.
Long Beach Heritage	Historical	25,000-50,000	1,500	-	Promotes preservation of significant historical and architectural resources through education, advocacy, tours, open houses, seminars and an annual awards benefit.
Long Beach Junior Concert Band	Music	25,000-50,000	2,000,000	500,000	LBJCB is the "Official Host Youth Band" for the City of Long Beach. The award winning group is composed of dedicated individuals between the ages of 13-21 from Long Beach and surrounding communities.
Long Beach Lyricks Magazine	Literature/ Literary Arts	0-25,000	600	50	Volunteer organization with contributors of all ages, was founded in 1999. We have presented 10 poetry readings for the public and published 4 issues of Long Beach Lyricks Poetry Magazine.
Long Beach Mozart Festival	Music	0-25,000	2,000	500	A community tradition for 29 years, the Long Beach Mozart Festival was founded to encourage the study and appreciation of music from the classical period, and to offer performance opportunities and cash awards to talented young musicians. Events include a community concert featuring young musicians, combined church choirs, and professional orchestra; a showcase for piano students; 2 young artist competitions; and "Mad About Mozart," a free education program in partnership with Long Beach elementary schools.
Long Beach Museum of Art	Visual Arts	500,000+	30,000	5,000	Established in 1950, as a center for art and education, this handsome museum on the bluffs overlooking the Pacific Ocean, features a lively exhibition program, workshops, a popular summer concert series and a permanent collection of more than 2000 paintings, drawings, sculptures, decorative objects, and works on paper.
Long Beach Opera	Music	500,000+	5,000	500	This nationally acclaimed company produces an opera festival each June at the Carpenter Performing Arts Center. Two or three original productions of rare or new repertory are presented.
Long Beach Outdoor Film Series	Presenting	0-25,000	3,000	500	Highlights the contributions made to the art of film by hosting the Long Beach Outdoor Film Series on The Queen Mary.
Long Beach Playhouse	Theater	500,000+	34,000		The city's oldest theater company (established 1929) has a 200-seat Mainstage and 98-seat Studio Theater, each which produces 8 shows a year. It also hosts a New Works Festival to develop new plays and playwrights.
Long Beach Poetry Festival	Literature/ Literary Arts	0-25,000	6,800	300	This poetry festival in motions hosts "Long Beach Celebrates National Poetry Month," in April and produces an annual "Writers Festival," in the fall, and has helped place over 200 poems on city buses --- all in an effort to bring quality poetry into the mainstream.
Long Beach Public Library	Educational	500,000+	495,000	300,000	LBPL provides materials, resources, and programs to meet the information, education, and recreational reading needs of Long Beach residents; provides access to and instruction in information technology and computer literacy; and enhances cultural appreciation with materials, special events, and displays. Has established working relationships with other City departments, community organizations, the Long Beach Unified School District, and the Long Beach arts community.



ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND. LAST YR	YOUTH ATTEND.	DESCRIPTION
Long Beach Renaissance Arts Festival	Presenting	25,000-50,000	10,000		A wonderfully dramatic recreation of 16th century life & culture, complete with period clothing, battle scenes, musical entertainment, military encampments and a tall ship black powder battle.
Long Beach Shakespeare Co.	Theater	25,000-50,000	4,800	400	Formerly Bard-in-the-Yard – LBSC was founded in July of 1989 by a group of actors who wanted to provide Shakespeare and other classics at no charge to the public. The company continues to produce an annual free Shakespeare festival in the parks of Long Beach. The mission of The Long Beach Shakespeare Company is to promote literacy and enrich the lives of our audiences by inspiring them with quality theatrical productions of classic literature, live music and spectacle.
Long Beach Symphony Orchestra	Music	500,000+	38,500	51,790	A professional symphony orchestra comprised of Southern California's finest musicians, the LBSC performs 7 Classics concerts (preceded by an informative Concert Preview with the conductor) and 4 "musical in-door picnic" Symphony POPS! concerts each season.
Mount Carmel Cambodian Ctr	Folk Arts	25,000-50,000	500		A committed neighborhood center serving the Cambodian community on a range of educational, health, social and cultural issues --- with an emphasis on presenting a Cambodian New Year celebration in Long Beach each year.
Mural & Cultural Programs-PR&MD	Visual Arts	100,000-200,000	100,000	6,000	Year-round community mural project run by Department of Parks, Recreation and Marine that has created hundreds of pieces all over the community, and offers a job training program in drawing, painting and printmaking workshop.
Museum of Latin American Art (MoLAA)	Visual Arts	500,000+	35,000	5,000	Only museum in the Western U.S. dedicated to collecting and exhibiting a significant body of contemporary Latin American Art. Its dramatic exhibits fill 10,000 square feet of space in 3 different galleries. A must see!
Music at St. Luke's	Music	0-25,000	5,000	500	Music at St. Luke's is a series of Sunday afternoon concerts performed by professional musicians for family audiences. Many of the performances are free to the public.
Music Teachers' Assc. of California-Long Beach	Music	0-25,000	5,500	2,200	MTAC, who recently celebrated over 100 years of service in music education, has over 4,100 members and 60 branches in California. The Long Beach branch is a professional organization of accredited teachers who specialize in all levels of music instruction for cello, flute, guitar, organ, piano, viola, violin, and voice. Students have the opportunity to perform in several statewide events as well as musical programs in the community, including scholarship competitions.
Musical Arts Club	Music	0-25,000	600		Promotes music in our lives by bringing together musicians and music lovers every second Tuesday of each month at Bixby Towers for chamber music program presented by youths and performers of all ages.
Musical Theater West	Theater	500,000+	40,000	6,500	Founded in 1952, this exciting musical theater company presents 4 Broadway musicals at the Carpenter Performing Arts Center, filled with high-energy singing and dancing.
MYART	Theater	0-25,000		300	Since its inception in 1989, the Musical Youth Artist Repertory Theatre has given more than 4,000 children the chance to participate in 53 musical theater productions.

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND LAST YR.	YOUTH ATTEND	DESCRIPTION
Na Mamo, Inc.	Folk Arts	100,000-200,000	20,000	10,000	Na Mamo is dedicated to preserving the Hawaiian culture by passing it on to local children. They present Southern California's only Hula and Chant competition, staged annually every Labor Day weekend in the Terrace Theater.
National Acrylic Painters Association	Visual Arts	0-25,000	5,000	-	Promotes use of acrylic paint by providing its members the opportunity to exhibit their paintings in the United States -- and in the United Kingdom as well! Several Acrylic Workshops conducted by artist members.
Pacific Winds Arts	Folk Arts				
Pan African Art	Visual Arts	0-25,000	750	300	A neighborhood gallery and educational center committed to using art and culture to increase awareness and promote ethnic unity.
Parks, Recreation & Marine Dept.	Service	500,000+	450,000	90,000	Provides a wide variety of recreational, cultural, historical, and educational opportunities including Homeland Cultural Arts Center, the Mural Arts Program, and LB Municipal Band. Also supports the LB Art Museum and two historical ranchos--Rancho Los Cerritos and Rancho Los Alamitos. Partners with many organizations in the City to enhance cultural programming.
Partners of Parks	Service	200,000-500,000	50,000	25,000	Partners of Parks administers a Youth Assistance Fund to help at-risk children in Long Beach learn new skills, stay physically fit and build self esteem through art, music, dance, and sports.
Pilipino Artists & Cultural Guild	Folk Arts	0-25,000	25,000	200	Promotes, preserves and enhances the cultural heritage and arts of the Philippines by offering free workshops, dance lessons, and performances to the community.
Prayer House Outreach 2000	Folk Arts	0-25,000	6,000	3,000	An amazing array of 60 Native American singers, dancers and drummers that travel Southern California presenting the story of the first Americans.
Primetime Players	Performing A	0-25,000	1,000	75	Theater group made up seniors from the Long Beach Senior Center. Their mission is to provide a healthy, creative vehicle in which seniors can grow and challenge themselves; provide live theater to seniors throughout Long Beach. They make all their own sets, costumes, props. Most members are in their 70s or 80s.
Professional Writers League of Long Beach	Literature/Literary Arts	0-25,000	200	-	Encourages writers, published and not-yet-published through meetings featuring writing contests, speakers, and critiquing of individual writing.
Public Corporation for the Arts (PCA)	Service	500,000+	50,000	30,000	The Arts Council for the Long Beach region whose grants, marketing, design and neighborhood programs are all committed to making this the best community in the world for "connecting families and kids to the arts."
Queen Mary, The	Historical	500,000+	1,500,000	225,000	A floating city awash in elegance, the Queen Mary is listed on the National Register of Historic Places, and is today both a famous ship and a cultural site that hosts museum exhibits, specialty attractions and festivals. This historic oceanliner, that was at sea from 1936 to 1967 as a passenger and World War II troopship, now operates as a hotel and attraction, that offers tours, special events (such as Scottish Festival) and special Foundation programs.
Queens Historical Society	Folk Arts	25,000-50,000	30,000	22,500	Hosts the spectacular "Festival of African Royalty" at the CSULB Pyramid each year and tours productions on Afrikan culture across America to help youth develop positive self esteem.
Rancho Los Alamitos Foundation	Historical	500,000+	27,764	9,218	Operates this historic adobe ranch house (c.1800), 4 acres of gardens, and barnyard area with livestock to explore and explain the development of southern California.

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND- LAST YR	YOUTH ATTEND	DESCRIPTION
Rancho Los Cerritos Historic Site	Historical	200,000-500,000	17,000	4,200	Interprets the history of Spanish, Mexican and American California and offers tours of the 1844 two-story adobe and landscaped gardens and monthly lectures, workshops, concerts, living history theater and large-scale events.
Regina Klenjoski Dance Company	Dance	100,000-200,000	8,000	5,000	Started in 1997, The Regina Klenjoski Dance Company, of seven dancers has performed throughout France and southern California, and began a permanent residency in Torrance, CA in '02. The Dance Company's annual Spring performances are described as "technically sleek" by the Los Angeles Times. Klenjoski has a student showcase group, which performs modern and modern jazz, and teaches a professional level modern class for community dancers. She is an Artist-In-Residence with the City of Manhattan Beach.
Rhapsody in Taps	Dance	50,000-100,000	4,000	1,600	Touring company of 7 dancers and 5 jazz musicians who create & perform innovative program of rhythm tap dance which pays tribute to the rich heritage of tap as an art form.
Sambalá Samba School	Dance	25,000-50,000	50,000	15,000	This 150-member organization involves the public in Brazilian cultural activities via dance, music, and costume through various shows, workshops and its big annual downtown Carnival. Organized first United World Samba School that paraded in Rio.
Saturday Night Bath Concert Fund	Music		1,000	800	In it's 18th year of on-site concerts, visiting as many as 50 continuation high schools and detention facilities each year. We provide vital music therapy to our young. Lately we give preference to pregnant teen sites. Modern original Blues, Rock & Roll, Jazz, and Hip-Hop as well as traditional "old-school" compositions are performed. Our high-energy acoustic Dixieland & Swing ensemble plays for senior citizen centers and festivals.
Second City Council, The	Visual Arts	50,000-100,000			The Second City Council is a nonprofit art and community gallery, dedicated to: actively promoting California artists, the arts, and arts education, providing opportunities for artists and supporting activities which contribute to their continued creativity and development, and fostering a sense of community by having public monthly exhibitions.
Sigma Alpha Iota Long Beach Alumni Chapter	Service	0-25,000	30		Women's fraternity that helps fund, promote and encourage female music artists in college. They have received numerous and all of top honors and awards from the CSULB Music Department for 2000/2001.
Sister Cities of Long Beach, Inc.	Folk Arts	0-25,000	250	-	Hosts annual "International Festival" featuring music, dance, costumes and foods of 8 sister cities: Bacolod, Philippines; Calcutta, India; Phnom Penn, Cambodia; Qingdao, China; Valparaiso, Chile; Sochi, Russia; Yokkaichi, Japan; and San Jose Del Baco, Mexico.
Sophist Productions	Theater	0-25,000	300	100	North Long Beach theatre ensemble company that produces original plays.
South Coast Chorale	Music	50,000-100,000	2,500	450	Long Beach's lesbian and gay-affirmation chorus with 40 voices committed to presenting positive image of its community through musical concerts presented primarily at the Carpenter Performing Arts Center.
South Coast Dance Arts Alliance	Dance	50,000-100,000	8,255	4,755	Is the umbrella organization for 2 organizations: The Nannette Brodie Dance Theatre —a professional modern dance company, and HeArts for Youth.
Southern California Dance Theatre	Dance	50,000-100,000	21,000	17,500	This energetic and creative dance organization produces classical and experimental dance programs, and children's educational ballets.
Southern Haiku Study Group	Folk Arts	0-25,000	20	300	This is a group that meets for the purpose of studying the Haiku. The group is open to anyone interested in Haiku.

ORGANIZATION	DISCIPLINE	ANNUAL BUDGET	ATTEND. LAST YR.	YOUTH ATTEND.	DESCRIPTION
Stearns Park Musical Theatre	Theater	0-25,000	1,000	350	Group performs 4 musical variety shows yearly with an emphasis on Broadway musicals. Performers are children aged 6 through senior citizens. All levels of experience are welcomed. Provides exposure to technical stage equipment.
St. Lucy's Church	Service	0-25,000	4,000	4,500	A church that is packed with cultural activities, St. Lucy's has a Community Children's Choir with 25 members, ranging from kindergarten to 9th grade, that sings every last Sunday. It also has the Fatima Youth Group, (ages 16-29) that performs a variety of liturgical music in Tagalog, Latin, etc.
Tafesilefai, Inc.	Folk Arts	50,000-100,000	5,000	1,000	Celebrates and promotes Pacific Islander culture and provides economic justice and social sustainability to Pacific Islanders who have relocated to the Long Beach region.
Theater League	Theater	500,000+	40,000		A national organization, which locally presents a Broadway series, consisting of 4 shows, at the Long Beach Performing Arts Center.
Udua Long Beach/CM Associates	Presenting	25,000-50,000	10,000	4,000	Produces cultural festivals, fairs and market places that promote African cultural awareness and exposes youth to traditional art through poetry, story telling and drum classes. Produces the Udua Long Beach Drum Festival, an international festival of drums.
United Cambodian Community	Service	25,000-50,000	65,000	9,000	This community-based cultural agency founded in 1978 to provide social, employment, counseling support and services to southeast Asian refugees and immigrants; features the Arts of Apsara Gallery and Cultural Center spearheaded by Master Yinn Ponn and the Cambodian Children Orchestra.
University Art Museum: CSU Long Beach	Visual Arts	500,000+	55,000	4,000	With a national reputation for high-quality exhibitions, since 1973, this museum has presented imaginative and cutting-edge exhibitions by the work of the most important artists of our generation.
Villa Riviera Condominium Association	Historical	0-25,000			Community-based organization with an interest in promoting the cultural and historical aspects of the Villa Riviera.
Willmore Heritage Association	Historical	0-25,000	240		Founded in 1978, this organization is all about preserving the gracious vintage homes and lifestyles in this historic Long Beach neighborhood.
Willmore Urban Agency	Service	50,000-100,000	-	250	The Willmore Urban Agency is a community based non-profit agency, focused exclusively on the needs of youth, with an emphasis on education. Founded in 1994, WUA is housed in the education building of the Long Beach First United Methodist Church in downtown Long Beach. They operate three projects serving over 250 youth. Their mission is to make real in the lives of our community's young people the idea that they have worth, are respected, and have a future that can include their most fantastic dreams.

## Appendix D



### Local Measures on the March 2, 2004 California Ballot

Voters in California recently considered more than 50 local measures related to local agency taxes, fees and financing. Among the city measures, twenty-seven (27) were special taxes or bonds requiring 2/3 voter approval and ten (10) concerned general taxes requiring majority voter approval.

#### Utility User Tax Success Mixed

Voters in three cities faced measures concerning Utility User Taxes. In each of these cases, the measure had been placed before the voters by the City Council. In each case, the proposals involved general purpose tax requiring majority voter approval. In Arcata (Humboldt County), voters resoundingly approved the continuation of a 3% Utility User Tax. But in Coalinga, voters soundly rejected a proposed new 8% utility user tax. (Voters in Coalinga also rejected a sales tax increase and a hotel tax increase.) In Oakland, voters approved an amendment to the city's utility user tax ordinance to clarify the method of tax calculation for wireless telephone users.

						Yes	No	
City of Oakland	Alameda	Measure O	Utility User's Tax Municipal Code Amendment	UUT	Amend	50.0%	<b>61.1%</b>	38.9%
City of Coalinga	Fresno	Measure D	Utility Use Tax -- City of Coalinga 8%	UUT	New	50.0%	23.4%	
City of Arcata	Humboldt	Measure G	Utility User Tax - Continue 3% Tax	UUT	Continue	50.0%	<b>67.0%</b>	33.0%

#### Most Transient Occupancy Tax Increases Succeeded

Three cities and one county asked their voters to approve increases of their Transient Occupancy Taxes to 10% for general purposes. Voters in the Town of Paradise and the County of El Dorado (in its unincorporated area) approved these increases. Voters in Coalinga and Calexico narrowly defeated the increases. Voters in unincorporated Marin County approved continuing their TOT at 10%. The cities of San Juan Bautista and San Diego promised to earmark their increase of 10% to 12% and 10.5% to 13% respectively. Both narrowly achieved the required 2/3 approval.

						Yes	No	
Town of Paradise	Butte	Measure C	Transient Occupancy Tax increase from 6% to 10%	TOT	Increase	50.0%	<b>62.4%</b>	37.6%
City of Coalinga	Fresno	Measure E	Hotel Room Tax -- City of Coalinga 6% to 10%	TOT	Increase	50.0%	46.4%	
City of Calexico	Imperial	Measure H	Increase Transient Occupancy Tax from 7% to 10%	TOT	Increase	50.0%	49.2%	
County of El Dorado	El Dorado	Measure H	Hotel/Motel Tax 8% to 10% unincorporated area	TOT	Increase	50.0%	<b>59.7%</b>	40.3%
County of Marin	Marin	Measure A	Continuation of 10% Transient Occupancy Tax	TOT	Continue	50.0%	<b>78.7%</b>	21.3%
City of San Juan Bautista	San Benito	Measure H	TOT incr by 2% (to 12%) for Parking and Restrooms	TOT	Increase	66.7%	<b>69.7%</b>	30.3%
City of San Diego	San Diego	Proposition C	TOT Increase for Emergency Services, Roads, Parks, Tourism, etc. (2.5%)	TOT	Increase	66.7%	<b>68.2%</b>	31.8%

#### Some Local Sales Taxes (Transactions & Use) Succeeded

There were eight proposals to increase the local transactions and use tax, collected with and commonly referred to as a part of the sales tax. Three cities proposed a general purpose majority vote tax as authorized under SB566 (Scott 2003). Santa Cruz voters approved a ¼ cent transactions and use tax and Davis voters approved a ½ cent tax. But voters in the City of Coalinga turned down a ¾ cent proposal. The cities of Visalia, Ukiah and San Juan Bautista decided to earmark their tax proposals for public safety, thus making their proposals special taxes requiring 2/3 voter approval. All three received yes votes on a 3 to 2 margin (over 60%), but each fell less than a few dozen votes short of the 2/3 required for passage.

In Alameda County, voters approved a ½ cent transactions and use tax to support emergency medical services. The special tax passed with 71% yes votes. But in Mariposa, voters turned down a proposal to continue the ½ cent countywide transaction and use tax that currently supports medical services. Over 60% of voters in Mariposa County voted "yes" but the measure came up short of the 2/3 approval required.

## Votes on Local Taxes November 2002

This November, voters in California considered more than 160 local measures related to local agency taxes, fees and financing. Ninety-five (95) of these measures concerned city taxes, fees or financing. Fifteen (15) concerned counties and forty-eight (48) concerned special districts. Among the city measures, twenty-seven (27) were special taxes or bonds requiring 2/3 voter approval and sixty-eight (68) concerned general taxes, advisory votes or use-restrictions requiring majority voter approval.

### General Tax Re-affirmations (La Habra window period taxes) Succeeded

Thirteen cities and three counties submitted measures to validate general tax increases previously enacted by city council action. These were tax increases approved without voter approval in the early 1990s during the period when Proposition 62 had been declared unconstitutional. Taxpayers in these communities have been paying these taxes for many years, and these proposals did not increase the rates, but merely asked for voter ratification. All were successful.

<b>City</b>	<b>Measure</b>		<b>Yes</b>	<b>No</b>
City of Fowler	Measure I	Utility User Tax	UUT 52.2%	47.8%
City of Eureka	Measure X	Utility User Tax	UUT 51.2%	48.8%
City of Pico Rivera	Measure P	Affirmation/ratification of existing Utility User Tax	UUT 64.0%	36.0%
City of Los Alamitos	Measure Q	Utility User's Tax	UUT 67.7%	32.3%
City of San Bernardino	Measure E	Transient Lodging Tax	TOT 63.1%	36.9%
City of East Palo Alto	Measure H	Utility Users Tax for General Governmental Purposes	UUT 50.2%	49.8%
City of Pacifica	Measure D	Validation of Utility User Tax	UUT 65.6%	34.4%
City of Morgan Hill	Measure C	Occupancy Tax	TOT 73.0%	27.0%
City of Scotts Valley	Measure R	Ratification of Utility Users Tax	UUT 74.4%	25.6%
City of Fairfield	Measure H	Continuance of Existing Utility Users Tax	UUT 57.4%	42.6%
City of Healdsburg	Measure P	Transient Occupancy Tax	TOT 89.3%	10.7%
City of Rohnert Park	Measure U	Business License Tax	BLT 66.0%	34.0%
City of Santa Paula	Measure E	Validation of the Action of the City Council in 1994 to Increase the Transient Occupancy Tax from 7% to 10%	TOT 55.1%	44.9%
County of Alameda	Measure B	Business License Tax	BLT 64.8%	35.2%
County of Humboldt	Measure B	Transient Occupancy Tax	TOT 61.2%	38.8%
Sacramento County	Measure H	Transient Occupancy Tax	TOT 61.3%	38.7%
Sacramento County	Measure G	Utility User Tax	UUT 52.3%	47.7%

**Referendums – Citizen Petitioned Repeal/reduction Proposals Failed;  
City Taxes Survive – Except One.**

Local taxpayer activists forced - by referendum - thirteen (13) city tax repeal/cut measures in eleven (11) cities. These measures required majority voter approval. The city taxes survived in all cases - except in Greenfield, where voters approved a proposal to cut the city UUT from 6% to 3%.

<b>City</b>		<b>Measure</b>		<b>Yes</b>	<b>No</b>	
City of Greenfield	Monterey County	Measure G	Reduction of utility users tax	67.3%	32.7%	♀
City of King City	Monterey County	Measure L	Repeal of utility users' tax	28.1%	71.9%	♂
City of Pacific Grove	Monterey County	Measure P	Reduce utility users' tax	36.0%	64.0%	♂
City of Salinas	Monterey County	Measure O	Reduce/repeal existing utility users tax	32.0%	68.0%	♂
City of Seaside	Monterey County	Measure S	Tax rate limitation	43.7%	56.3%	♂
City of Irvine	Orange County	Measure GG	Business Utility Tax	30.9%	69.1%	♂
City of Moreno Valley	Riverside County	Measure F	Repeal utility users' tax	46.3%	53.7%	♂
City of Palm Springs	Riverside County	Measure U	Repeal utility users' tax	41.2%	58.8%	♂
City of Palm Springs	Riverside County	Measure V	Amend Hotel Tax	29.6%	70.4%	♂
City of Palm Springs	Riverside County	Measure X	Parking (limitations and fees)	40.0%	60.1%	♂
City of Sacramento	Sacramento County	Measure T	Utility Tax Reduction	46.1%	53.9%	♂
City of Stockton	San Joaquin County	Measure Z	Utility Tax Cut	37.2%	62.8%	♂
City of Santa Cruz	Santa Cruz County	Measure P	Repeal of Utility Users Tax	25.2%	74.8%	♂

**Countywide Special Sales & Use Tax Votes  
– Extensions Succeeded, Increases Failed**

Two counties proposed extensions of existing special countywide sales and use tax rates: Nevada County for library services, Riverside County for transportation improvements. As special taxes, these measures required 2/3 voter approval. They passed. Four other counties proposed new countywide sales and use taxes for transportation improvements. Three of the four received over 50% yes vote but all four failed with less than the 2/3 vote needed.

<b>County</b>	<b>Measure</b>		<b>Yes</b>	<b>No</b>		
Nevada County	Measure C	Sales and Use Tax for Library Services	Extend	76.5%	23.5%	♂
Riverside County	Measure A	Transportation Tax	Extend	69.1%	30.9%	♂
Fresno County	Measure C	Transactions & Use Tax - Countywide Transportation	New	53.7%	46.3%	♀
Imperial County	Measure D	Transactions & Use Tax - Countywide Transportation	New	37.1%	62.9%	♀
Merced County	Measure M	County Transportation Plan and 1/2 cent Sales Tax	New	61.3%	38.7%	♀
Solano County	Measure E	County Transp Improv Exp Plan, 1/2 Cent Sales Tax	New	59.8%	40.2%	♀

**City Sales & Use Tax Increases Succeeded**

Two cities proposed increases in the local sales and use tax rate for general services. These cities received special legislative authorization to pursue a higher local sales tax rate. As general taxes, the proposals required majority voter approval and both Sebastopol (1/8 of a cent) and West Sacramento (1/2 cent) were successful. West Sacramento also placed on the ballot a companion advisory measure allowing voters to indicate their approval of specific uses of the new revenue.

<b>City</b>	<b>Measure</b>	<b>Title</b>	<b>Proposal</b>	<b>Yes</b>	<b>No</b>	
City of Sebastopol	Measure V	Transaction and Use Tax	Increase by 0.125 cents	65.2%	34.8%	☺
City of West Sacramento	Measure J	Advisory Use of Measure K	Advisory Restrict Use to various	81.9%	18.1%	☺
City of West Sacramento	Measure K	Half Cent Sales Tax	Increase 0.5 cents	64.3%	35.7%	☺

**Utility User Taxes: Proposals for New or Increased UUTs Fail – Except One.**

Seven cities proposed new or increased Utility User Taxes. These are general taxes, requiring majority voter approval. Two cities (Oakland, Whittier) accompanied the proposals with advisory measures identifying priorities for the use of the increased revenue. The advisory measures passed. The tax increases failed – with the lone exception of the city of Richmond which increased it's UUT from 8% to 10%.

<b>City</b>	<b>Measure</b>	<b>Title</b>	<b>Proposal</b>	<b>Yes</b>	<b>No</b>	
City of Oakland	Measure HH	Temporary Utility Tax Surcharge	Temporary increase from 7.5% to 8%	32.8%	67.2%	☹
City of Oakland	Measure FF	Violence Prevention Programs Advisory Vote re: GG, HH, II	Advisory Restrict use to violence preve	52.7%	47.3%	☺
City of Placentia	Measure Z	Restore Utility Tax to 5%	Restore 5% UUT	37.5%	62.5%	☹
City of Richmond	Measure J	Utility User Tax	Increase from 8% to 10%	54.7%	45.3%	☺
City of Tulare	Measure C	Utility User Tax increase maximum rate	Increase maximum rate (cap)	40.0%	60.0%	☹
City of Whittier	Measure W	Increase utility user tax	Increase from 5% to 7.5%	32.7%	67.3%	☹
City of Whittier	Measure V	Priorities for Use of UUT	Advisory Restrict Use to various	56.6%	43.4%	☺
City of Cathedral City	Measure O	Utility User Tax	New 4% UUT	33.3%	66.7%	☹
City of Rohnert Park	Measure S	Telephone and Video Tax	New UUT 4% residential, 6% busn	21.0%	79.0%	☹



### Transient Occupancy Tax Increases: Most succeed

Sixteen (16) cities proposed increases to their Transient Occupancy Taxes (TOT). Eleven (12) of the sixteen succeeded in attaining majority voter approval, the amount needed for these general taxes. South Lake Tahoe combined its measure with an increase in its Business License Tax and succeeded. Four TOT increase proposals failed (Lodi, Oakland, Seal Beach, Yucca Valley). El Dorado County failed with its proposal to increase its TOT. Alameda County succeeded with its proposal for a new TOT. These county TOTs apply to unincorporated areas.

City	Measure	Title	Proposal	Yes	No	
City of Oakland	Measure II	Temporary Transient Tax Surcharge	Increase from 10% to 13%	42.7%	57.3%	♀
City of Jackson	Measure E	Transient Occupancy Tax	Increase from 8% to 10%	51.0%	49.0%	♂
City of Lafayette	Measure F	Transient Occupancy Tax	Increase from 8% to 9.5%	61.0%	39.0%	♂
County of El Dorado	Measure V	Transient Occupancy Tax	Increase from 8% to 10%	44.9%	55.1%	♀
City of Gardena	Measure L	Transient Occupancy Tax	Increase from 7% to 11%	53.1%	46.9%	♂
City of Garden Grove	Measure N	Increase Visitor Tax to 13%	Increase from 10% to 13%	54.7%	45.3%	♂
City of Seal Beach	Measure EE	Increase Transient Tax	Increase from 9% to 12%	48.9%	51.1%	♀
City of Barstow	Measure Y	Transient Occupancy Tax	Increase from 10% to 12.5%	61.9%	38.1%	♂
City of Yucca Valley	Measure F	Transient Occupancy Tax	Increase from 7% to 9%	34.1%	65.9%	♀
City of Del Mar	Proposition G	Hotel Tax Increase	Increase from 10% to 10.5%	82.2%	17.8%	♂
City of Poway	Proposition N	Transient Occupancy Tax Increase	Increase from 6% to 10%	53.6%	46.4%	♂
City of Lodi	Measure U	Hotel-Motel Occupancy Tax	Increase from 9% to 10%	39.6%	60.4%	♀
City of Ripon	Measure V	Transient Occupancy Tax	Increase from 4% to 10%	69.1%	30.9%	♂
City of Atascadero	Measure K-02	Transient Occupancy Tax	Increase from 9% to 10%	66.8%	33.2%	♂
City of Rohnert Park	Measure T	Transient Occupancy Tax	Increase from 11% to 12%	59.2%	40.8%	♂
City of South Lake Tahoe	Measure Z	Transient Occupancy Tax and Business License Tax	Increase TOT from 10% to 12%, increase business license tax	56.1%	43.8%	♂
County of Alameda	Measure A	Hotel and Lodging Tax	New 10% TOT	53.6%	46.4%	♂

### TOT Increases Earmarked for Tourism Failed – Except One

In Santa Cruz County, an increase in the TOT to be earmarked for tourism services was on the ballot in three cities and the county. The measures failed to achieve the 2/3 vote needed. San Jose also narrowly failed to gain 2/3 voter approval for a TOT increase earmarked for convention center expansion and services. Only the tiny city of Fortuna in Humboldt County succeeded with such a proposal: a 2% increase in the city TOT, with 1% earmarked for tourism promotion.

City	Measure	Title	Proposal	Yes	No	
City of Fortuna	Measure W	Transient Occupancy Tax	Increase from 8% to 10%, earmark 1% of tax for tourism promo	67.4%	32.6%	♂
City of San Jose	Measure F	Convention Center Expansion & Services	Increase TOT from 4% to 14%	64.8%	35.2%	♀
City of Capitola	Measure W	Transient Occupancy Tax for Tourism	Increase by 1% for tourism	51.2%	48.8%	♀
City of Santa Cruz	Measure Q	Transient Occupancy Tax for Tourism	Increase by 1% for tourism	55.5%	44.5%	♀
City of Watsonville	Measure T	Transient Occupancy Tax for Tourism	Increase by 1% for tourism	66.0%	34.0%	♀
County of Santa Cruz	Measure O	Transient Occupancy Tax for Tourism	Increase TOT by 1% for tourism	60.4%	39.6%	♀

### General Obligation Bonds with Property Tax Increases

A city or county may propose an increase in property taxes – either AV based or parcel based – to finance general obligation bonds. Such a proposal requires 2/3 voter approval. There were twelve (12) GO bond proposals on the November 2002 ballot including one from a special district (SF Bay Area Rapid Transit), four county proposals and seven city proposals. The BART proposal for seismic safety upgrades failed as did all the county proposals for seismic safety and affordable housing. Six of the seven city proposals succeeded. Only Palo Alto's proposal for Library and Community Center facilities failed. The six successful were for a wide variety of needs from fire safety to parks, libraries and an animal shelter.

<b>City</b>	<b>Measure</b>		<b>Yes</b>	<b>No</b>	
Bay Area Rapid Transit	Measure BB	Seismic Safety Bond Issue	64.2%	35.8%	⊕ \$3 to \$14/\$100kAV
City of Albany	Measure F	City Services Improvements Bond Issue	69.5%	30.5%	⊕ \$81.55/\$100kAV
City of Arroyo Grande	Measure O-02	Fire Station Upgrade - Bond Issue	72.3%	27.7%	⊕ \$11.66 per \$100kAV
City of Berkeley	Measure I	New Animal Shelter Bond Issue	68.5%	31.5%	⊕ \$6.60/\$100kAV
City of Fremont	Measure R	Fire Safety Bond Issue	74.0%	26.0%	⊕ \$7.16/\$100kAV
City of Marina	Measure R	Library bond measure	80.7%	19.3%	⊕ \$30 per \$100kAV
City of Oakland	Measure DD	Clean Water, Safe Parks Bond Issue	80.2%	19.8%	⊕ \$19.30/\$100k
City of Palo Alto	Measure D	Library and Community Center Facilities	61.4%	38.6%	⊕ \$28.02 per \$100kAV
County of Alameda	Measure J	Seismic Retrofit of Old City Hall Bond Issue	39.6%	60.4%	⊕ \$24.80/\$100kAV
County of Los Angeles	Measure A	Earthquake and Fire Safety - Bond Issue	60.4%	39.6%	⊕ n/a
San Francisco	Measure B	Affordable Housing Bonds	56.6%	43.4%	⊕ \$22.90 per \$100kAV
San Francisco	Measure C	Veterans Building Seismic Safety Bonds	55.6%	44.4%	⊕ \$11.20 per \$100kAV

### Special Taxes for Parks: Three of Four Fail

Four local agencies proposed new parcel taxes for parks improvements and services. Measures in the City of Adelanto, the Pajaro/Sunny Mesa Community Services District (Monterey County), and the Valley Center Parks District (San Diego County) failed. Mesa Park District in Marin County succeeded with a 71.3% approval. Special taxes for mosquito abatement in San Joaquin County and a Veterans Memorial Building in Humboldt County failed. A special tax for flood control in a special district of Marin County passed.

<b>City/County/Sp District</b>	<b>Measure</b>		<b>Yes</b>	<b>No</b>	
City of Adelanto	Measure V	Park and Recreation Assessment	52.8%	47.2%	⊕
Mesa Park District	Measure S	Park Special Tax	71.3%	28.7%	⊕ \$36/yr for four years
Pajaro/Sunny Mesa Community Services District	Measure C	Tax for parks, recreation facilities and street	37.7%	62.3%	⊕ \$58.26 per parcel
Valley Center Parks and Rec District	Proposition GG	Tax for Parks and Recreation	60.9%	39.1%	⊕ \$14 per parcel
County of Humboldt	Measure C	Special Tax for Veterans Memorial Building	44.1%	55.9%	⊕
Flood Control Subzone 4A	Measure F	Flood Control Special Tax	84.6%	15.4%	⊕ \$220 per parcel
San Joaquin County Mosquito and Vector Control District	Measure R	Mosquito Abatement	52.9%	47.1%	⊕ \$3.89 per parcel

### Special Taxes for Fire & Paramedic Services

#### - 2/3 Vote Difficult for Many.

There were forty-nine (49) different local measures to increase or extend special taxes for fire or emergency medical services. Most (thirty-seven 37) were proposed by fire protection districts. Two simply extended existing rates and passed easily. In Hesperia, the proposal to extend and increase the fire tax failed, leaving the tax to expire. Among the proposals for increased or new fire taxes, 14 passed and 20 failed. Increases of existing taxes fared somewhat better ( 10 yes, 8 no) than proposals for new taxes (4 yes, 12 no).

<b>City/County</b>	<b>Measure</b>			<b>Yes</b>	<b>No</b>	
City of Albany	Measure G	Emergency Medical Services Funding	New	66.8%	33.2%	↻
City of San Marino	Measure O	Public Safety Special Tax	Extend	79.9%	20.1%	↻
City of San Rafael	Measure P	Paramedic Special Tax	Increase	75.8%	24.2%	↻
City of San Anselmo	Measure H	Paramedic Special Tax	Extend	73.4%	26.6%	↻
City of Ross	Measure G	Paramedic Special Tax	Extend	77.3%	22.7%	↻
City of Larkspur	Measure E	Paramedic Special Tax	Extend	86.1%	13.9%	↻
City of Fairfax	Measure D	Paramedic Special Tax	Extend	72.6%	27.4%	↻
City of Corte Madera	Measure C	Paramedic Special Tax	Extend/Increase	76.6%	23.4%	↻
City of Nevada City	Measure K	Fire Protection Special Tax	Increase	71.3%	28.7%	↻
City of Buena Park	Measure I	911 Police, Fire, and Paramedic Tax	New	65.7%	34.3%	↻
City of La Quinta	Measure M	Fire and Paramedic Tax	New	65.9%	34.1%	↻
City of Solana Beach	Proposition P	Fee Increase for Fire and Medical Services	Increase	62.0%	38.0%	↻
County of Humboldt	Measure C	Special Tax for Veterans Memorial Building	New	44.1%	55.9%	↻
County of Los Angeles	Measure B	Preservation of Trauma Centers and Emergency Medical Services; Bioterrorism	New	73.2%	26.8%	↻

<b>Special District</b>		<b>Measure</b>			<b>Yes</b>	<b>No</b>	
Bennet Valley Fire District	Sonoma County	Measure Y	Special Tax for Fire Services	Increase	74.9%	25.1%	↻
Boulevard Fire District	San Diego County	Proposition AA	Tax for Fire and Medical Services	New	60.1%	39.9%	↻
Campo Fire District	San Diego County	Proposition BB	Tax for Fire and Medical Services	New	62.5%	37.5%	↻
Cordelia Fire Protection District	Solano County	Measure I	Special Tax for Fire Services	New	65.8%	34.2%	↻
Diamond Springs/El Dorado Fire PD	El Dorado County	Measure F	Fire Protection Special Tax	New	47.1%	52.9%	↻
East County Fire District	San Diego County	Proposition CC	Tax for Fire and Medical Services	New	71.5%	28.5%	↻
El Medio Fire Protection District	Butte County	Measure I	Fire Protection Special Tax		65.1%	34.9%	↻
Fort Bragg Rural Fire Protection District	Mendocino County	Measure S	Increase Fire Special Tax	Increase	71.9%	28.1%	↻
Forty-Niner Fire Protection District	Nevada County	Measure F	Fire Protection Special Tax	Increase	74.0%	26.0%	↻
Galt Fire Protection District	Sacramento County	Measure V	Tax for Fire Protection	New	45.7%	54.3%	↻
Garden Valley Fire Protection District	El Dorado County	Measure E	Fire Protection Special Tax	Increase	60.8%	39.2%	↻
Hesperia Fire Protection District	San Bernardino County	Measure B	Fire Special Tax	Extend/Increase	61.8%	38.2%	↻
Higgins Area Fire District	Nevada County	Measure H	Fire Protection Special Tax	Increase	54.7%	45.3%	↻
Hopland Fire Protection District	Mendocino County	Measure X	Increase Fire Special Tax	Increase	81.8%	18.2%	↻
Kentfield Fire District	Marin County	Measure N	Paramedic Special Tax	Extend	80.8%	19.2%	↻
Little Lake Fire Protection District	Mendocino County	Measure V	Increase Fire Special Tax	Increase	70.4%	29.6%	↻
Lockwood Fire Protection District	Amador County	Measure D	Fire Protection Special Tax		71.4%	28.7%	↻
Lucas Valley County Service Area 13	Marin County	Measure L	Paramedic Special Tax	Increase	85.0%	15.0%	↻
Marinwood Community Services Distr	Marin County	Measure J	Paramedic Special Tax	Increase	77.2%	22.8%	↻
Mendocino Fire Protection District	Mendocino County	Measure T	Establish Fire Special Tax	New	76.7%	23.3%	↻
Mesa Park District	Marin County	Measure S	Park Special Tax	New	71.3%	28.7%	↻
Moraga-Orinda Fire Protection District	Contra Costa County	Measure N	Fire Protection Special Tax	Increase	60.4%	39.6%	↻
Morongo Valley Community Services Dist	San Bernardino County	Measure H	Fire Special Tax	New	50.7%	49.3%	↻
Nevada County Consolidated Fire District	Nevada County	Measure G	Fire Protection Special Tax	Increase	62.4%	37.6%	↻
Newcastle Fire District	Placer County	Measure P	Fire Protection Special Tax	Increase	65.7%	34.3%	↻
Ophir Hill Fire District	Nevada County	Measure J	Fire Protection Special Tax	Increase	62.0%	38.0%	↻
Pajaro/Sunny Mesa Community Services D	Monterey County	Measure C	Tax for parks, rec facilities and street	New	37.7%	62.3%	↻
Penryn Fire District	Placer County	Measure M	Fire Protection Special Tax	Increase	49.0%	51.0%	↻
Rancho Adobe Fire District	Sonoma County	Measure Z	Special Tax for Fire Services	Increase	38.8%	61.2%	↻
Rough and Ready Fire District	Nevada County	Measure I	Fire Protection Special Tax	Increase	56.7%	43.3%	↻
San Diego Rural Fire District - Deerhorn Z	San Diego County	Proposition EE	Tax for Fire and Medical Services	New	67.0%	33.0%	↻
San Diego Rural Fire District - Lake More	San Diego County	Proposition FF	Tax for Fire and Medical Services	New	62.0%	38.0%	↻
Santa Venetia-Bayside Acres Fire PD	Marin County	Measure M	Paramedic Special Tax	Increase	75.0%	25.0%	↻
Sleepy Hollow Fire District	Marin County	Measure Q	Paramedic Special Tax	Extend	91.9%	8.1%	↻
South Lake County Fire PD	Lake County	Measure U	Fire Protection Special Tax	New	80.3%	19.7%	↻
South Sutter Recreation and Park Distr	Sutter County	Measure B	Special Tax for Park Services	New	61.9%	38.1%	↻
Ukiah Valley Fire Protection District	Mendocino County	Measure Y	Additional Fire Special Tax	Increase	57.5%	42.5%	↻

### **Incorporation Votes**

Four communities held votes to become new cities. The City of Rancho Cordova will become California's 478<sup>th</sup> city on May 1, 2003. The community of Castro Valley in Alameda County turned down an incorporation proposal. Hollywood and San Fernando Valley voters turned down proposals to secede from the City of Los Angeles.

### **Charter City Votes**

Two cities adopted charters for the first time: Desert Hot Springs and Indian Wells.

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					Yes	No
City of Coalinga	Fresno	Measure C	Transactions and Use Tax -- City of Coalinga 0.75%	New	50.0%	34.8%
City of Santa Cruz	Santa Cruz	Measure F	Transactions and Use (Sales) Tax 0.25%	New	50.0%	68.9%
City of Davis	Yolo	Measure P	Half-Cent Sales Tax	New	50.0%	68.5%
City of Visalia	Tulare	Measure T	City of Visalia Tax Measure. ¼ cent sales tax for public safety	New	66.7%	66.5%
City of Ukiah	Mendocino	Measure G	1/2 cent Sales Tax to support public safety.	New	66.7%	63.2%
City of San Juan Bautista	San Benito	Measure I	0.75% Transactions and Use (Sales) Tax Increase for Police & Fire	New	66.7%	62.7%
County of Alameda	Alameda	Measure A	Medical Sales Tax (0.5%)	Increase	66.7%	70.9%
Mariposa County Healthcare Authority	Mariposa	Measure C	Extension of 0.5% transactions and use (sales) tax.	Continue	66.7%	62.1%

### **City Parcel Taxes: Most Failed ... Except Those Continuing**

There were parcel tax proposals in twenty-one (22) cities and fifteen (15) special districts, each requiring 2/3 voter approval. Voters in Oakland and Union city approved the extension of existing taxes, but most other proposals fared poorly.

#### **Parcel Tax Extensions**

City of Union City	Alameda	Measure K	Public Safety Services Tax Continuation	Continue	66.7%	68.6%	31.4%
City of Oakland	Alameda	Measure Q	Library Parcel Tax Extension	Continue	66.7%	77.2%	22.8%

Library parcel tax proposals in Santa Clara County and eleven cities in Los Angeles County failed. Only the Blanchard/Santa Paula Public Library District in Ventura County succeeded (narrowly) with a Library parcel tax.

#### **Library Parcel Taxes**

City of Avalon	Los Angeles	Measure F	Library services and facilities funding \$25.26/Parcel	New	66.7%	59.6%
City of Bell	Los Angeles	Measure F	Library services and facilities funding \$25.26/Parcel	New	66.7%	55.4%
City of Bradbury	Los Angeles	Measure G	Library services and facilities funding \$25.26/Parcel	New	66.7%	37.7%
City of Carson	Los Angeles	Measure J	Library services and facilities funding \$25.26/Parcel	New	66.7%	51.8%
City of Pico Rivera	Los Angeles	Measure L	Adoption of special tax to fund library services and faci	New	66.7%	31.6%
City of Gardena	Los Angeles	Measure M	Library services and facilities funding \$25.26/Parcel	New	66.7%	52.6%
City of Huntington Park	Los Angeles	Measure N	Library services and facilities funding \$25.26/Parcel	New	66.7%	62.7%
City of La Puente	Los Angeles	Measure O	Library services and facilities funding \$25.26/Parcel	New	66.7%	47.0%
City of Montebello	Los Angeles	Measure Q	Library services and facilities funding \$25.26/Parcel	New	66.7%	50.5%
City of San Fernando	Los Angeles	Measure T	Library services and facilities funding \$25.26/Parcel	New	66.7%	52.1%
City of South Gate	Los Angeles	Measure U	Library services and facilities funding \$25.26/Parcel	New	66.7%	48.7%
Santa Clara County Libra	Santa Clara	Measure B	Special Library Tax	New	66.7%	60.7%
Blanchard/Santa Paula Pu	Ventura	Measure B	Library Special Tax	New	66.7%	68.2%

Parcel tax proposals for fire, police or emergency medical services fared slightly better: six of sixteen achieved the required 2/3 voter approval. Among four city proposals, only the city of Del Rey Oaks approved its measure. A similar one failed in that city in November 2003.

#### Police, Fire and Emergency Medical Parcel Taxes

City of Banning	Riverside	Measure H	Police Protection Tax	New	66.7%	46.0%	54.0%
City of Salinas	Monterey	Measure P	Special Tax To Fund Emergency Medical	New	66.7%	54.4%	45.6%
City of Del Rey Oaks	Monterey	Measure B	Public Safety Parcel Tax	New	66.7%	71.1%	28.9%
City of Monterey Park	Los Angeles	Measure V	Parcel tax for public safety protection purp	New	66.7%	58.0%	42.0%
Blackhawk CSA	Contra Cost	Measure O	Parcel Tax, Blackhawk Police Services --	New	66.7%	50.6%	49.4%
San Mateo County Service Area #1	San Mateo	Measure A	Special Tax for Fire Protection and Preven	New	66.7%	70.8%	29.2%
Rosemond Community Services District	Kern	Measure H	Parcel and Mobile Home Tax \$45/yr	New	66.7%	35.0%	65.0%
Rosemond Community Services District	Kern	Measure I	Parcel Tax \$24/yr	New	66.7%	32.8%	67.2%
Fieldbrook Community Services District	Humboldt	Measure I	Special Tax -- Fieldbrook Community Ser	New	66.7%	86.3%	13.7%
Mount Shasta Fire Protection District	Siskiyou	Measure K	Mount Shasta Fire Protection District Parc	Incre	66.7%	52.8%	47.2%
Boulevard Fire Prevention District	San Diego	Proposition M	Structural Fire Protection and Emergency	New	66.7%	44.3%	55.7%
Campo Fire Prevention District	San Diego	Proposition M	Structural Fire Protection and Emergency	New	66.7%	27.3%	72.7%
San Diego County Rural Fire Protection District	San Diego	Proposition P	Rural West Service Zone \$10/unit/yr	New	66.7%	70.7%	29.3%
Bolinas Fire Protection District Community Facili	Marin	Measure F	Special Tax -- Bolinas Fire Protection Dist	New	66.7%	77.8%	22.2%
El Dorado County Fire Protection District	El Dorado	Measure S	Shingle Springs Fire Special Tax -- El Do	New	66.7%	64.9%	35.1%
Mokelumne Hill Fire Protection District	Calaveras	Measure N	Mokelumne Hill Fire Protection District S	New	66.7%	68.7%	31.3%

Five parcel taxes for other municipal services all received over 60% approval but just one, in the tiny Strawberry Recreation District of Marin County, passed.

#### Parcel Taxes for Other Municipal Services

City of California City	Kern	Measure G	Parcel Tax -- City of California City	New	66.7%	63.5%	36.5%
City of Piedmont	Alameda	Measure S	Municipal Services Tax City Code Amendment	New	66.7%	62.1%	37.9%
City of Piedmont	Alameda	Measure T	Service Level Tax City Code Amendment	New	66.7%	60.3%	39.7%
City of Oakland	Alameda	Measure R	Special Parcel Tax - At Risk Youth	New	66.7%	66.1%	33.9%
Strawberry Recreation District	Marin	Measure G	Widening and Dredging of Richardson Bay Channel	New	66.7%	90.0%	10.0%

#### Other Local Fiscal Measures

							Yes	No
Tehachapi Valley Health Care District	Kern	Measure J	Healthcare Construction and Modernization Bond	Bond G.O. AV	New	66.7%	79.9%	20.1%
County of Marin	Marin	Measure B	Continuation of Business License Tax	BusnLicTax	Continue	50.0%	75.2%	24.8%
City of La Mesa	San Diego	Proposition D	Fire, Police, Emergency Services	Bond G.O. AV	New	66.7%	80.5%	19.5%
Rainbow Municipal Water District	San Diego	Proposition O	Water System Improvement	Revenue Bond	New	50.0%	36.0%	64.0%
Alameda, Contra Costa, Marin, San Francisco, San M		Measure 2	Regional Traffic Relief Plan	Bridge Toll	Increase	50.0%	57.7%	42.3%

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## Community Arts Funding Strategy Task Force Meeting Notes January 26, 2004

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On Monday, January 26, 2004, the City of Long Beach Community Arts Funding Strategy Task Force convened a meeting at the Long Beach Energy Department Administration Building in Long Beach, California. This is the first meeting in a series of six (6) task force meetings in a planning process to develop a Long Beach Community Arts Funding Strategy. Upon the completion of all six task force meetings and two community workshops, the task force will present their findings and recommendations to the City Council. The next task force meeting will be held on February 25, 2004.

Task Force ideas are summarized below. (*A reduction of the wallgraphic is provided at the end of this report.*)

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### A. Desired Outcomes from the Arts Funding Process

- Quantify role of arts and it's value to the quality of life in Long Beach
  - ↳ Define role in terms of companies and individuals
  - ↳ Our diverse community
  - ↳ Recognize that a percentage of funding from corporations is justified
- Set a high standard for the arts
- Identify who is responsible for arts funding!
  - ↳ *Is it a shared responsibility?*
  - ↳ *Can we be self-sustaining?*
- Establish strategic partnerships with allied organizations

### B. Menu of Potential Revenue Options

- Admissions Fee
- Sales tax
- Transient occupancy tax (tot)
- "Signature" event or festival, etc.
- Arts Endowment
- Arts "Products"
- General fund

### C. Information and Research Needed:

- Define "The Arts", it's a wide spectrum
- Compile a list of arts-related organizations and arts foundations
- Determine total budget needs of all arts organizations
- Determine economic impact of the arts in Long Beach



## Community Arts Funding Strategy Task Force Meeting Notes

February 25, 2004

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On Wednesday, February 25, 2004, the City of Long Beach Community Arts Funding Strategy Task Force convened a meeting at the Long Beach Energy Department Administration Building in Long Beach, California. This is the second meeting in a series of six (6) task force meetings to develop a Long Beach Community Arts Funding Strategy. Upon the completion of all six task force meetings and two community workshops, the task force will present their findings and recommendations to the City Council. The next task force meeting will be held on March 10, 2004.

Task Force ideas are summarized below. (A reduction of the wallgraphic is provided at the end of this report.)

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### A. Desired Outcomes from the Arts Funding Process

- Short term:
  - ↳ Identify sources of public funding for arts in Long Beach
- Long term:
  - ↳ Create investment strategy for support and development of artists in Long Beach
- Identification of total arts needed!

### B. Additions to the Menu of Options

- Container fee
- Gaming
- Airport
- Utility users tax
- Golf tax
- Cruise ship fee
- Boat fee
- Products e.g., water
- Voluntary hotel "bed" tax
- Voluntary contribution at pay point

### C. Desired Characteristics of a Long Term Arts Funding Source

- Reliable
- Re-occurring
- Dedicated

### D. Benchmark Cities \*Indicates port cities

- Tacoma\*
- Oakland\*
- Seattle\*
- Portland\*
- San Diego\*
- Santa Fe
- Minnesota
- Charlotte
- Ann Arbor
- Pittsburg
- Cincinnati
- Phoenix
- Tucson
- Milwaukee
- Walnut Creek
- Palo Alto
- San Jose
- San Francisco
- Denver
- Baltimore\*
- Toronto
- Vancouver\*
- Newark
- St. Paul



## Community Arts Funding Strategy Task Force Meeting Notes

March 10, 2004

On Wednesday, March 10, 2004, the City of Long Beach Community Arts Funding Strategy Task Force convened a meeting at the Long Beach Energy Department Administration Building in Long Beach, California. This is the third meeting in a series of six (6) task force meetings to develop a Long Beach Community Arts Funding Strategy. Upon the completion of all six task force meetings and two community workshops, the task force will present their findings and recommendations to the City Council. The next task force meeting will be held on March 24, 2004.

Task Force ideas are summarized below. (A reduction of the wallgraphic is provided at the end of this report.)

### Priority of Funding Options

	Amount of Funds	Reliability	Political Acceptability	Considerations
<b>A. Tax Initiatives</b>				
1. Admissions Tax	Yes	Yes	Yes	Consider admin and accounting costs. Couple with Movies.
<del>2. Port Container Tax</del>				Legal Problems!
3. Sales Tax	Yes	Yes	No/no	
4. Transient Occupancy Tax (TOT)	½ Yes	½ Yes	Yes	
5. Utility Users Tax (UUT)	Yes	Yes	No/?	Combining Safety and Arts will equal more funds.
6. Tax on art	No	No	Yes	Exclude artists from this tax!
7. Artists tax	No	No	No	
8. Property Tax	Yes	Yes	No!	
9. Alcohol Tax				Heavily taxed now
<b>B. Fees</b>				
B1. Event User Fee	?	No	?	
<del>B2. Airport Landing Fee</del>				- Legal problems!
B3. Cruise Ship Passenger Fee	?	Yes	Yes	

	Amount of Funds	Reliability	Political Acceptability	Other comments
B4. Golf Fee	No	Yes	No	There's no golf and art connection in place. Money would go to Parks & Recreation.
B5. Marina Slip Fee	No	Yes	No	
B6. Passport Rider Fee	No	Yes	No	
B7. Capital Program Fee (or set aside)	Yes	Yes	No	
B8. Develop Arts Endowment and Arts auction				

**Comments on Entrepreneurial Activities, Festivals and Events**

- Feel good
- Not reliable
- Friend-raisers

## **Community Arts Funding Strategy Task Force Meeting Notes**

*March 24, 2004*

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On Wednesday, March 24, 2004, the City of Long Beach Community Arts Funding Strategy Task Force convened a meeting at the Long Beach Energy Department Administration Building in Long Beach, California. This is the fourth meeting in a series of six (6) task force meetings to develop a Long Beach Community Arts Funding Strategy. Upon the completion of all six task force meetings and two community workshops, the task force will present their findings and recommendations to the City Council. The next meeting will be a community workshop to be held on April 26, 2004.

Task Force ideas are summarized below. *(A reduction of the wallgraphic is provided at the end of this report.)*

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### **A. Arts Funding Process Ideas and Strategies**

- **Need a multi-pronged strategy including short, medium, and long range strategies**
- **Look at arts funding strategy as an economic development strategy**
- **Consider arts products (revenue production)**

### **B. Selected Bench Mark Cities with a TOT for Arts Funding**

- San Francisco, California
  - ↳ 8.5% of TOT goes to Arts (approximately \$14 million)
- Seattle, Washington
  - ↳ In 2001 \$6.5 million went to the Arts
- Houston, Texas
  - ↳ Population 4 million
  - ↳ \$7.0 million goes to the Arts
- Columbus, Ohio
  - ↳ 25% of TOT goes to the Arts (approximately \$3.3 million)
- St. Louis, Missouri
  - ↳ 4/15 (approximately \$3.6million) to the Arts
- San ...
  - ↳ 9.5% of TOT goes to the Arts (approximately \$8.3 million)
- Miami, Florida
  - ↳ In 1997 \$1.8 million went to the Arts
- LAG
  - ↳ 50% if TOT (dollar amount unknown)
- Austin, Texas
  - ↳ 14.3% of 17%

C. Selected Benchmark Cities with Other Taxes for Arts Funding

- Denver, Colorado
  - ↳ Sales Tax (generates approximately \$35 million)
- St. Louis, Missouri
  - ↳ Established a property tax for arts funding

D. Long Beach ...

- **50% of General Fund and 50% of Special Promotions generates approximately \$12 million yearly**

E. Future Meeting Dates

- **Next Task Force Meeting on April 19 or 21, 2004 at 6:30PM**
- **Next Community Workshop on April 26, 2004 at 6:00PM**
- **Following Task Force Meeting on May 5, 2004 at 6:00PM**
- **Findings and Recommendations to the City Council on May 18, 2004**

## **Community Arts Funding Strategy Task Force Meeting Notes**

*April 19, 2004*

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On Monday, April 19, 2004 the City of Long Beach Community Arts Funding Strategy Task Force convened a meeting at the Long Beach Energy Department Administration Building in Long Beach, California. This is the fifth meeting in a series of six (6) task force meetings to develop a Long Beach Community Arts Funding Strategy. Upon the completion of all six task force meetings and two community workshops, the task force will present their findings and recommendations to the City Council. The next meeting will be a community workshop to be held on April 26, 2004.

Task Force ideas are summarized below. *(A reduction of the wallgraphic is provided at the end of this report.)*

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### **A. Actions**

- Create a list of all arts-related organizations (large and small) in Long Beach

### **B. Public Funding Sources**

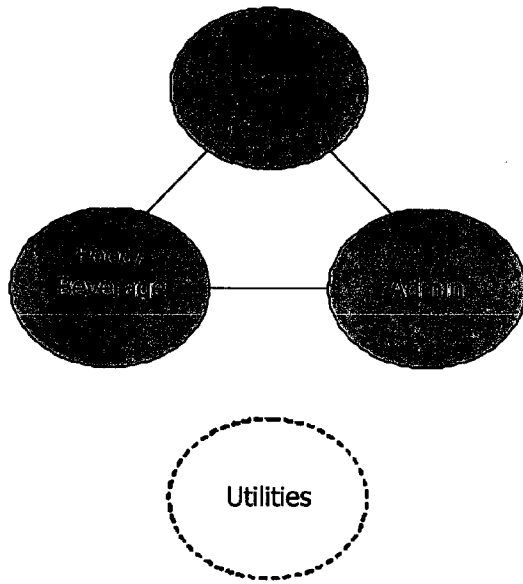
- TOT
  - ↳ Possible April 2005 dedicated special election
- Food/Beverage Tax
- Admin
- Utility Users Tax
- Consider voluntary check-off option on tax bills (similar to Alameda County)

### **C. Private Funding Sources**

- ~~United Arts Campaign~~
- Earned Revenue
- Endowment
  - ↳ Leading to individual organizational endowments
  - ↳ Funding from Bridge (temporary) 2005/2006
- Committee for the Arts. (with Corporate, Celebrity, Foundation, and/or Individual-membership - people who commit to writing a one-time check to finance the campaign)

### **D. Future Meeting Dates**

- **Next Community Workshop on April 26, 2004 at 6:00PM**
- **Following Task Force Meeting on May 5, 2004 at 6:00PM**
- **Findings and Recommendations to the City Council on May 18, 2004**



# *City of Long Beach*

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## *Community Arts Funding Strategy Workshop*

*#1*

*March 6, 2004*

*Prepared for:*  
City of Long Beach

*Prepared by:*



**Moore Iacofano Goltsman (MIG), Inc.** | 800 Hearst Avenue | Berkeley, CA  
94710

*March 2004*

## **INTRODUCTION AND BACKGROUND**

On Saturday, March 6, 2004, the City of Long Beach conducted a community workshop to gain input from the public regarding the development of a long-term funding strategy for the arts and culture in Long Beach. The workshop was held at the Long Beach Energy Department Administration Building, 2400 East Spring Street in Long Beach, California from 10:00 a.m. - Noon.

In response to dramatic funding reductions for the arts, the City convened a Community Arts Funding Strategy Task Force. The task force is conducting a series of meetings and workshops to develop a long-term arts and culture funding strategy for the city. This community workshop was the first of two workshops in the development process. The purpose of the workshop was to begin an open dialogue with public about potential funding sources and options.

Daniel Iacofano, of Moore Iacofano Goltsman, Inc. (MIG) facilitated the session and Eileen Takata, also of MIG, graphically recorded comments generated during the discussions.

### *About this Report*

This summary is organized according to the following discussions, which took place during the workshop.

- I. Desired Development Process Outcomes**
- II. Funding Options**
- III. Next Steps**



# Desired Development Process Outcomes

Workshop participants identified desired outcomes from this development:

- Become an international arts city
- Implement user fee
- Model Long Beach after Benchmark cities:
  - ↳ Oklahoma
  - ↳ Toronto
  - ↳ Charlotte, NC (huge corporate giving)
  - ↳ Alexandria, VA (torpedo factory)
  - ↳ Ashland, OR (Shakespeare festival)
  - ↳ Baltimore
  - ↳ Portland
  - ↳ Omaha
  - ↳ Chicago (festivals)
  - ↳ Tucson
  - ↳ Austin, TX
  - ↳ San Diego (no permit needed)
- Benchmark the Long Beach Ocean-Front
  - ↳ Public Art
- Find new revenue sources
  - ↳ Consider gaming
  - ↳ Establish an Arts Endowment
  - ↳ Display in public places
  - ↳ Encourage artists to display and sell art

# Funding Options

Workshop participants discussed various funding options and sources for supporting the arts community in Long Beach. Written comments (from comment cards collected at the end of the workshop) and comments (made during the discussion) are organized into four categories: Tax Initiatives, Fees, Entrepreneurial Activities, Festivals and Events and Additional Strategies.

## *Tax Initiatives*

### *Questions*

- Would all tax increases and initiatives be put to general election?
  - ↳ The majority of the tax increases and initiatives will be.
  - ↳ Need further analysis
- How much revenue goes to the Port Authority as opposed to Long Beach?
  - ↳ Port container tax
  - ↳ 5 million containers per year at \$3-5 million each
  - ↳ 1 container = \$5 million a year
  - ↳ Need to collect further data

### *Issues and Considerations*

- Utility tax may hurt low-income residents
- Transient Occupancy Tax (TOT) is 6% of the General Fund
  - ↳ Provides a good opportunity for increased arts funding

### *Strategies*

- Consider taxing artists or tax art supplies and materials
  - ↳ Not a popular option among artists
- Encourage artists to donate items to be sold on EBay
- Consider implementing an admissions tax
  - ↳ \$2-3 million per year
  - ↳ Tax 5cents per movie ticket and theater
  - ↳ Omit 501 (c) 3's
- Implement an increased sales tax
- Investigate feasibility of delaying reduction of utility tax of percentage
- Raise fees on out-of-town users of parks and recreational facilities
- Consider charging parking lot fee or tax

## *Fees*

### *Issues and Considerations*

- Built up over time
- Marina, cruise ship fees are not as painful and other fees proposed
- Carnival cruises run twice a week
- Port is the biggest opportunity for generating revenue
  - ↳ Major corporations
  - ↳ Port commissioner
  - ↳ Invite John Hancock to join the Community Arts Funding Strategy Task Force

### *Strategies*

- Implement a capital program fee
  - ↳ 1% for the arts
  - ↳ 1% by developers to Public Corporation for the Arts (PCA) in redevelopment areas
- Implement a Airport Landing Fee
- Implement a Golf Fee for non-residents
  - ↳ Would have to be in conjunction with something else, by itself it won't raise enough revenue

### *Entrepreneurial Activities, Festivals and Events*

- Signature event or festival (Bring together entire arts community for an event)
- For sale "Products" produced by Long Beach artist
- Arts sale
- Juried arts show
- Multi-cultural event
- "Cow" or "Whales" parade
- Festival of the Arts (instead of animals on parade)
- Arts events unique to Long Beach
- Existing events are exhausting- need new sources for funding
- Event in conjunction with New Orleans Mardi Gras celebrations
- Long Beach grand prix (as a Signature Event)
  - ↳ Does this really represent the Arts?
  - ↳ Build on this event
  - ↳ Art containers or cars
- Long Beach blues festival (existing event)
- Art-a-thon

### *Issues and Considerations*

- We don't need more arts activities, we need to fund the already existing ones at the arts organizations;
- New events and activities compete with the arts organizations' own programming and fund raising efforts;
- Organizing new activities are way to much effort for only a very small return

### *Additional Strategies...*

- Implement a lottery for the Arts
- Cut costs associated with being an artist
- Reduce restrictions and regulations on the arts
- Increase local support
- Launch a giving campaign
- Pursue grants

- ↳ Marlita Hill, grant-writer
- Use churches as venues for events
  - ↳ Charge an admission fee or request donation
- Build Long Beach Arts brand
- Organize free summer concerts (Toronto)
- Have residents include a donation with their property tax
  - ↳ Look at Alameda County (raises \$15,000- \$20,000 per year this way)
- Donate subscription "holds" (while on vacation)
- Have a property-based improvement district
  
- Increase partnerships between arts and festival services
- Integrate budget
- Consider increasing taxes on alcohol

## Next Steps

The community comments will help to focus the future development a funding strategy for the community of arts in Long Beach. Taken together, community comments will help provide a framework for evaluating and prioritizing funding options. Community comments and concerns will be incorporated into the subsequent discussions of the Task Force. The next Task Force meeting will be held on March 6, 2003, a which time the Task Force plans to begin finalizing and prioritizing menu of funding options based on results from this workshop. The next community workshop is scheduled for March 24, 2004.

# *City of Long Beach*

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## *Community Arts Funding Strategy Workshop*

*#2*

*April 26, 2004*

*Prepared for:*  
City of Long Beach

*Prepared by:*



**Moore Iacofano Goltsman (MIG), Inc.** | 800 Hearst Avenue | Berkeley, CA  
94710

*April 2004*

## **Introduction and Background**

On Monday, April 26, 2004, the Long Beach Community Arts Funding Task Force convened a community workshop to obtain public feedback on preliminary funding recommendations. The workshop was held in the community room of the Long Beach Police Department on 100 Long Beach Boulevard in Long Beach, California from 6:00–8:00 p.m.

The workshop was the second of two community workshops in a series of meetings the Task Force is conducting to develop a long-term arts and cultural activities funding strategy for the city. The purpose of the workshop was to present community members with the emerging funding strategy and allow them an opportunity to ask questions, and offer further suggestions regarding potential funding sources and options.

Daniel Iacofano, of Moore Iacofano Goltsman (MIG), Inc. facilitated the session and Pat McLaughlin, also of MIG, graphically recorded comments generated during the discussions.

### ***About this Report***

This summary is organized according to the following discussions, which took place during the workshop.

#### **IV. Preliminary Funding Recommendations**

#### **V. Additional Funding Ideas and Sources**

#### **VI. Next Steps**

# Preliminary Funding Recommendations

The Task Force presented three (3) preliminary funding recommendations to community members:

1. Pursue a Transient Occupancy Tax (TOT) initiative on the next ballot
  - ↳ Potentially generates \$1.1 million annually
  - ↳ Requires 2/3 vote
2. Pursue a Admissions Tax initiative
  - ↳ 50 cents tax on admissions to all arts-related venues including movies
  - ↳ Potentially generates \$1.5-\$2 million annually
3. Establish a Community Arts Leadership Council
  - ↳ Membership contributes money to support the initiatives above
  - ↳ These are one time only contributors

Workshop participants discussed these funding options for supporting the arts community in Long Beach. Written comments (from comment cards collected at the end of the workshop) and comments (made during the discussion) are organized by the three (3) options. A preliminary vote on the two tax initiatives was taken during the workshop, the number in parentheses next to the title indicates the amount of community members in attendance at the workshop who supported the initiative.

## *Transient Occupancy Tax Initiative (23)*

### *Questions*

- What is the cost of getting this initiative on the ballot?
- What is the Long Beach Convention and Visitors Bureau's position on this?
- What are the costs of running a campaign to support this initiative?
- Can we change the threshold to ensure approval?

### *Strategies*

- Research and explain the process for getting this on the ballot, marketing the initiative and past best practices regarding this type of initiative
- Ensure there are dedicated funds reserved for Arts if this initiative passes (this is more successful)
  - ↳ Avoid a "robbing Peter to pay Paul" scenario
- Consider having these funds put into a General Fund in order to cover the threshold to simple majority
  - ↳ Ask the City to set aside a percentage for Arts
  - ↳ Is this a tolerable risk?

## *Admissions Tax Initiative (17)*

### *Questions*

- Will the City Council support both tax initiatives?
  - ↳ This is a supplemental funding source not a replacement source.

- Will local art ERPS support overall taxing of movie admissions especially since it will increase the price of movies tickets?
- What is the history of engaging with potential opposition (i.e., movie theater owners) of this kind of initiative?
- Are the \$1.5 to \$2 million figures net or gross amounts?
- How will increased movie prices in Long Beach affect competitiveness among movie theaters in the extended area (LA, Pasadena, etc.)?

*Strategies*

- Ensure that movie goers are aware that the tax is to benefit the arts and culture community in Long Beach
  - ↳ Post signs at movie theaters that say, "Extra 50cents supports the Arts!"

***Community Arts Leadership Council***

*Question*

- Will this succeed?

*Issues and Considerations*

- This must be a one-time effort, one time opportunity so as not to undermine on-going fundraising efforts of arts organizations
- Uses private sources to support the Arts
- As a private sector fundraising effort, this compliments the public tax measures and signifies a public/private partnership in support of the arts
- The toughest challenge is convincing the business community to support these tax measures

***Overall Comments***

*Questions*

- Will there be an advisory council vote on these initiatives before presenting to the City Council?

*Issues and Considerations*

- Getting the message out to the public about the arts funding situation is critical
  - ↳ Arts deserve support and funding either through the general fund and other sources
  - ↳ This is honestly needed and beneficial to the community in Long Beach
  - ↳ Art benefits life!
- To obtain dedicated funds requires a higher percentage of the vote supporting the initiative while a non-dedicated funds require a lower percentage of the vote
- The message gets lost in the ballot strategy
- Specific tangible deliverables are needed:
  - ↳ Specific events and projects should be identified to show the taxpayer as what can be accomplished if the arts funding measures pass

*Strategies*

- Mobilize and publicize the "message" through an event, march or marathon
- Appeal to self-interest of artists; many artists are business professionals!



- Expand outreach!
- Present the message of how beneficial the arts are to the quality of life in Long Beach to the public on a marquee or billboard!

### **Additional Funding Sources**

Workshop participants identified the following additional funding options and sources that should also be considered:

- Raise support for the Long Beach Jazz Festival
- Have developer fees set aside for Arts
- Establish long-term endowments
- Use permit fees collected on arts events in east village as a dedicated funding source!
- Charge 3% on private developments to be used for the arts

### **Next Steps**

The community comments will help focus further development of a funding strategy for the arts in Long Beach. Taken together, community comments will provide a framework for evaluating and prioritizing funding options. Community comments and concerns will be incorporated into the subsequent discussions of the Task Force. The next Task Force meeting will be held on May 5, 2004, at which time the Task Force will review the results from this workshop.