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ORDINANCE 120183

AN ORDINANCE relating to the Admissions Tax; directing that a new account be created in the General Subfund of the General Fund for certain arts-related purposes, and amending SMC 5.40.120 to require the depositing of twenty percent of all unrestricted admissions tax receipts into such account, and specifying the general purposes for which money in such account may be expended.

WHEREAS, in June, 1999, the final report of the Mayor's Arts Task Force recommended that the City increase funding for the arts and that the Seattle Arts Commission take on an expanded role; and

WHEREAS, on August 24, 1999, Mayor Schell announced his Arts Action Plan, which described his vision for how the City could play a vital role in bringing art and community together; and

WHEREAS, the Seattle Arts Commission has developed a proposal that puts the Mayor's vision into place by focusing on three distinct priorities: artists, neighborhoods, and the next generation; and

WHEREAS, in Resolution 30222 the City Council endorsed the Seattle Arts Commission's proposal for an expansion of its role, as recommended by the Mayor, as well as the proposal to dedicate twenty percent (20%) of the City's unrestricted admissions tax revenues to the Seattle Arts Commission so that the Arts Commission can implement the initiatives referenced in that resolution; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The Finance Director is authorized and directed to create in the General Subfund of the General Fund a new account to be know as the "Arts Account."

Section 2. Effective January 1, 2001, Seattle Municipal Code 5.40.120 (Section 11-1 of Ordinance 72495, as last amended by Section 3 of Ordinance 106058) is further amended as follows:

SMC 5.40.120 Receipts to General ((~~Fund~~)) <u>Subfund and Arts Account</u>.

All receipts from the admission tax levied in this chapter shall be placed in the <u>General Subfund of the</u> General Fund<u>, except that from and after January 1, 2001, twenty percent (20%) of all previously unrestricted admission tax receipts shall be deposited into the Arts Account of the General Subfund of the General Fund. Money in the Arts Account of the General Subfund shall be annually appropriated to the Seattle Arts Commission for the following purposes:</u>

<u>a. Initiatives to keep artists living, working and creatively challenged in Seattle;</u>

b. Initiatives to build community through the arts and create opportunities for the public to intersect with artists and their work; and

c. For each new generation, initiatives that include art opportunities for youth in and out of school.

Section 3. The Director of Finance is directed to clearly display within the City's Budget, separate from other General Subfund accounts, revenue transferred into the Arts Account from admissions tax proceeds and from any interest earned on Account balances. The City's Budget shall also include the display of appropriations made from the Account as well as unencumbered and unspent fund balances that may exist at the beginning or end of the fiscal year within the Account.

Section 4. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the 27th day of November 2000, and signed by me in open session in authentication of its passage this 27th day of November, 2000.

Margaret A Pager
President 0 of the City Council

Approved by me this 29th day of NOVEMBER, 2000.

Paul Schell
Mayor

Filed by me this 30th day of November, 2000.

Ann Dornfeld
acting City Clerk

(Seal)

Fiscal Note for CB 113458 as Amended

Department:	Contact Person/Phone:	CBO Analyst/Phone:
Legislative	Morgan/Video	NA

Legislation Title: CB 113458 AN ORDINANCE relating to the Admissions Tax; directing that a new account be created in the General Subfund of the General Fund for certain arts-related purposes, and amending SMC 5.40.120 to require the depositing of twenty percent of all unrestricted admissions tax receipts into such account, and specifying the general purposes for which money in such account may be expended.

Summary of the Legislation: This council bill would:

- Direct the Finance Director to establish an "Arts Account" in the General Subfund, and to clearly display information about the account and its uses in the City Budget.
- Amend SMC 5.40.120 (part of the admissions tax ordinance) to provide that 20% of unrestricted admissions tax receipts be deposited into the Arts Account, consistent with the dedication of revenues called for in Resolution 30222, adopted September 5, 2000.
- Provide that money in the Arts Account be appropriated annually to the Arts Commission for certain specified arts purposes.

Background (Include justification for the legislation and funding history, if applicable): On September 5, 2000 the Council passed Resolution 30222 which endorsed the dedication of 20% of the City's unrestricted admissions tax revenues to the Seattle Arts Commission, to implement the Arts Action Plan. The Arts Action Plan was developed by the Executive in response to the Mayor's Arts Task Force recommendations delivered in June of 1999. The proposed Arts Commission budgets for 2001-2002 reflect the addition of approximately $1 million from this source each year. This Council Bill is proposed to create greater visibility in the City's accounts and in the annual budget document for the dedication and use of the funds in question.

Public Private Partnership Review Status: Is the project referenced in the legislation subject to P4 review? If yes, identify P4 review to date. **NA**

Is the legislation subject to public hearing requirements? If yes, what public hearings have been held to date? **There are no public hearing requirements for this legislation.**

Fiscal Sustainability Issues (related to grant awards): NA

Estimated Expenditure Impacts:

FUND (List # and/or Account)	2000	2001	2002
None			
TOTAL			

One-time $_____ On-going $_____

Estimated Revenue Impacts:

FUND (List # and/or Account)	2000	2001	2002
None			
TOTAL			

One-time $_____ On-going $_____

Estimated FTE Impacts:

FUND	2000	2001	2002
None			
TOTAL			

Full Time _____ # Part Time _____ # TES _____

Do positions sunset in the future? If yes, identify sunset date? NA

Other Issues (including long-term implications of the legislation): The primary fiscal impact of the dedication of a portion of unreserved Admissions Tax revenues is not a result of this legislation, but instead was approved by the previous adoption of Resolution 30222. By virtue of resolution 30222, approximately $1,000,000 in admissions tax revenue per year would be applied to certain arts purposes, and not more generally available to the General Subfund.

Fiscal Note Template

Department:	Contact Person/Phone:	CBO Analyst/Phone:
Legislative	Morgan/Video	NA

Legislation Title: CB 113458 AN ORDINANCE relating to the Admissions Tax; directing that a new account be created in the General Subfund of the General Fund for certain arts-related purposes, and amending SMC 5.40.120 to require the depositing of twenty percent of all unrestricted admissions tax receipts into such account, and specifying the general purposes for which money in such account may be expended.

Summary of the Legislation: This council bill would:

- Direct the Finance Director to establish an interest bearing "Arts Account" in the General Subfund, and to clearly display information about the account and its uses in the City Budget.
- Amend SMC 5.40.120 (part of the admissions tax ordinance) to provide that 20% of unrestricted admissions tax receipts be deposited into the Arts Account, consistent with the dedication of revenues called for in Resolution 30222, adopted September 5.
- Provide that money in the Arts Account be appropriated annually to the Arts Commission for certain specified arts purposes.

Background (Include justification for the legislation and funding history, if applicable): On September 5, 2000 the Council passed Resolution 30222 which endorsed the dedication of 20% of the City's unrestricted admissions tax revenues to the Seattle Arts Commission, to implement the Arts Action Plan. The proposed Arts Commission budgets for 2001-2002 reflect the addition of approximately $1 million from this source each year. This Council Bill is proposed to create greater visibility in the City's accounts and in the annual budget document for the dedication and use of the funds in question.

Public Private Partnership Review Status: Is the project referenced in the legislation subject to P4 review? If yes, identify P4 review to date. **NA**

Is the legislation subject to public hearing requirements? If yes, what public hearings have been held to date? There are no public hearing requirements for this legislation.

Fiscal Sustainability Issues (related to grant awards):
Estimated Expenditure Impacts:

FUND (List # and/or Account)	2000	2001	2002
None*			
TOTAL			

One-time $_____ On-going $_____

Estimated Revenue Impacts:

FUND (List # and/or Account)	2000	2001	2002
None*			
TOTAL			

One-time $_____ On-going $_____

Estimated FTE Impacts:

FUND	2000	2001	2002
None			
TOTAL			

Full Time _____ # Part Time _____ # TES _____

Do positions sunset in the future? If yes, identify sunset date?

Other Issues (including long-term implications of the legislation): The primary fiscal impact of the dedication of a portion of unreserved Admissions Tax revenues is not a result of this legislation, but instead was approved by the previous adoption of Resolution 30222. By virtue of resolution 30222, approximately $1,000,000 in admissions tax revenue per year would be applied to certain arts purposes, and not more generally available to the General Subfund.

*While this legislation will not result in greater level of General Subfund revenues or expenditures overall, it would result in the accrual of interest earnings from the dedicated admitions tax revenues in the Arts Account, to be used for certain arts purposes, rather than more generally accrue to the General Subfund. Therefore, each year beginning in 2001, approximately $25,000 in additional revenue would not be available for general purposes, and expenditures for the specified Arts Purposes would be expected to increase by the same amount each year.

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ORDINANCE _____

AN ORDINANCE relating to the Admissions Tax; directing that a new account be created in the General Subfund of the General Fund for certain arts-related purposes, and amending SMC 5.40.120 to require the depositing of twenty percent of all unrestricted admissions tax receipts into such account, and specifying the general purposes for which money in such account may be expended.

WHEREAS, in June, 1999, the final report of the Mayor's Arts Task Force recommended that the City increase funding for the arts and that the Seattle Arts Commission take on an expanded role; and

WHEREAS, on August 24, 1999, Mayor Schell announced his Arts Action Plan, which described his vision for how the City could play a vital role in bringing art and community together; and

WHEREAS, the Seattle Arts Commission has developed a proposal that puts the Mayor's vision into place by focusing on three distinct priorities: artists, neighborhoods, and the next generation; and

WHEREAS, in Resolution 30222 the City Council endorsed the Seattle Arts Commission's proposal for an expansion of its role, as recommended by the Mayor, as well as the proposal to dedicate twenty percent (20%) of the City's unrestricted admissions tax revenues to the Seattle Arts Commission so that the Arts Commission can implement the initiatives referenced in that resolution; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The Finance Director is authorized and directed to create in the General Subfund of the General Fund a new account to be know as the "Arts Account." Interest generated by funds in the Arts Account shall be allocated to and be deposited into such account.

Section 2. Effective January 1, 2001, Seattle Municipal Code 5.40.120 (Section 11-1 of Ordinance 72495, as last amended by Section 3 of Ordinance 106058) is further amended as follows:

SMC 5.40.120 Receipts to General ((~~Fund~~)) <u>Subfund and Arts Account</u>.

All receipts from the admission tax levied in this chapter shall be placed in the <u>General Subfund of the</u> General Fund<u>, except that from and after January 1, 2001, twenty percent (20%) of all previously unrestricted admission tax receipts shall be deposited into the Arts Account of the General Subfund of the General Fund. Money in the Arts Account of the General Subfund shall be annually appropriated to the Seattle Arts Commission for the following purposes:</u>

<u>a. Initiatives to keep artists living, working and creatively challenged in Seattle;</u>

b. Initiatives to build community through the arts and create opportunities for the public to intersect with artists and their work; and

c. For each new generation, initiatives that include art opportunities for youth in and out of school.

Section 3. The Director of Finance is directed to clearly display within the City's Budget, separate from other General Subfund accounts, revenue transferred into the Arts Account from admissions tax proceeds and from any interest earned on Account balances. The City's Budget shall also include the display of appropriations made from the Account as well as unencumbered and unspent fund balances that may exist at the beginning or end of the fiscal year within the Account.

Section 4. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the _____ day of _____, 2000, and signed by me in open session in authentication of its passage this _____ day of _____, 2000.

_____
President _____ of the City Council

Approved by me this _____ day of _____, 2000.

_____
Mayor

Filed by me this _____ day of _____, 2000.

_____
City Clerk

(Seal)

STATE OF WASHINGTON – KING COUNTY

--ss.

125487 No. ORDINANCE IN
City of Seattle,Clerk's Office

Affidavit of Publication

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter referred to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12th day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

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was published on

12/13/00

The amount of the fee charged for the foregoing publication is the sum of $0.00, which amount has been paid in full.

Subscribed and sworn to before me on

12/13/00

Notary public for the State of Washington,
residing in Seattle

State of Washington, King County

City of Seattle

ORDINANCE 120183

AN ORDINANCE relating to the Admissions Tax; directing that a new account be created in the General Subfund of the General Fund for certain arts-related purposes, and amending SMC 5.40.120 to require the depositing of twenty percent of all unrestricted admissions tax receipts into such account, and specifying the general purposes for which money in such account may be expended.

WHEREAS, in June, 1999, the final report of the Mayor's Arts Task Force recommended that the City increase funding for the arts and that the Seattle Arts Commission take on an expanded role; and

WHEREAS, on August 24, 1999, Mayor Schell announced his Arts Action Plan, which described his vision for how the City could play a vital role in bringing art and community together; and

WHEREAS, the Seattle Arts Commission has developed a proposal that puts the Mayor's vision into place by focusing on three distinct priorities: artists, neighborhoods, and the next generation; and

WHEREAS, in Resolution 30222 the City Council endorsed the Seattle Arts Commission's proposal for an expansion of its role, as recommended by the Mayor, as well as the proposal to dedicate twenty percent (20%) of the City's unrestricted admissions tax revenues to the Seattle Arts Commission so that the Arts Commission can implement the initiatives referenced in that resolution; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The Finance Director is authorized and directed to create in the General Subfund of the General Fund a new account to be known as the "Arts Account".

Section 2. Effective January 1, 2001, Seattle Municipal Code 5.40.120 (Section 11-1 of Ordinance 72495, as last amended by Section 3 of Ordinance 106058) is further amended as follows:

SMC 5.40.120 RECEIPTS TO GENERAL ((FUND)) SUBFUND AND ARTS ACCOUNT.

All receipts from the admission tax levied in this chapter shall be placed in the General Subfund of the General Fund, except that from January 1, 2001, twenty percent (20%) of all previously unrestricted admission tax receipts shall be deposited into the Arts Account of the General Subfund of the General Fund. Money in the Arts Account of the General Subfund shall be annually appropriated to the Seattle Arts Commission for the following purposes:

a. Initiatives to keep artists living, working and creatively challenged in Seattle;

b. Initiatives to build community through the arts and create opportunities for the public to intersect with artists and their work; and

c. For each new generation, initiatives that include art opportunities for youth in and out of school.

Section 3. The Director of Finance is directed to clearly display within the City's Budget, separate from other General Subfund accounts, revenue transferred into the Arts Account from admissions tax proceeds and from any interest earned on Account balances. The City's Budget shall also include the display of appropriations made from the Account as well as unencumbered and unspent fund balances that may exist at the beginning or end of the fiscal year without the Account.

Section 4. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the 27th day of November, 2000, and signed by me in open session in authentication of its passage this 27th day of November, 2000.

MARGARET PAGELER,
President of the City Council.

Approved by me this 29th day of November, 2000.
PAUL SCHELL,
Mayor.
Filed by me this 30th day of November, 2000.
(Seal) ERNIE DORNFELD,
Acting City Clerk.
Publication ordered by JUDITH PIPPIN, City Clerk.

((Italics denotes deletion.))