San Francisco Arts Commission

Grant and Community Based Organization Contract Payment Processing Policies & Procedures

July 2026

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1. Purpose

The purpose of this policy is to establish clear, equitable, and effective procedures for processing payments to grantees and Community Based Organization ("CBO" or "nonprofit") contractors receiving payments from the San Francisco Arts Commission ("SFAC"). This policy aligns with citywide standards and SFAC's mission to promote cultural equity.

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2. Scope

This policy applies to all SFAC-administered grants, as well as any other SFAC contracts with nonprofit contractors.

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3. Definitions

- Advance Payment: Funds paid to grantee/contractor before services are rendered, subject to eligibility and contract terms.
- Community-Based Organizations (CBO): Nonprofit organization that has a contract or grant agreement with the City to deliver services to the public. Terms such as "grantee," "nonprofit," "contractor," or "supplier" may be used in related documents.
- Contract (Agreement): The City uses several types of legal agreements with nonprofits, including professional services contracts and grant agreements. For simplicity, this policy uses the terms agreement and contract interchangeably to refer to both professional services contracts and grant agreements.

  SFAC's grant agreements typically fall into one of the following two categories:

  - Deliverable-Based Grant Agreement: Contractor is paid when predefined goals, as stated in the Agreement/Contract, are delivered and accepted.
  - Cost Reimbursement Grant Agreements: Contractor is reimbursed for actual expenses incurred, such as labor, materials, and supplies.
- Eligible Costs: Costs defined in the contract as allowable.
- Ineligible Costs: Costs defined in the contract as not allowable.
- Direct Costs: Costs which are clearly and easily attributable to a specific program or funding source.

- **Indirect Costs:** Organizational costs that cannot be isolated to an individual program or contract.
- **Subrecipient:** Entity that receives a payment from a pass-through entity to carry out part of the grant; includes subcontractors.
- **Supporting Documentation**: Evidence required to substantiate invoiced expenses.

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4. Roles and Responsibilities

Role	Responsibilities
Grantee/Contractor	• Submit timely and accurate payment requests, including invoices and reports with required supporting documentation, in accordance with the terms of the Contract.
Program Staff	• Ensure that payment requests align with applicable requirements of each grant program. These may include grant plan, deliverable schedule, grant budget, performance measures, and/or other terms of the Contract • Review supporting documentation or milestone deliverable reports against Contract requirements • Approve and forward payment request to accounting staff in a timely manner • Resolve payment disputes when necessary
Finance Staff	• Ensure that payment requests align with the terms of the contract • Review and verify supporting documentation against Contract requirements • Process payment requests • File and store documentation per record retention requirements • Provide final approval for payment (Finance Manager)
Deputy Director of Finance & Administration	• Oversee financial controls

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5. General Principles of Payment Processing

Accuracy and Completeness: Each invoice must be reviewed for accuracy and completeness, and that the payment aligns with the terms of the contract.

Supporting Documentation: All costs included in the invoice have supporting documentation as evidence that goods or services were received.

Segregation of Duties: Invoice review, approval, and processing should be separated among different employees to provide a clear audit trail and ensure transparency and accountabilities.

Timeliness: Invoices should be reviewed and processed in a timely manner to ensure compliance with the City's Prompt Payment requirements.

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6. Invoice Submission & Review

To align with the requirements in SFAC's advance payment policy, invoices associated with cost reimbursement grants must be submitted on a quarterly basis if any advanced funds are outstanding. If no advance is requested or outstanding, invoices must be submitted in accordance with the timing specified in the contract. For deliverable-based contracts, invoices must be submitted in accordance with the deliverable schedule set forth in the contract.

Invoice Frequency/Timing

- For cost reimbursement grants:
    - Invoices are due in accordance with the timing specified in the contract, so long as no advance is outstanding.

- For all grants:
    - If <u>any portion of a grantee's advance payment is outstanding</u>:

        1. Invoices are due quarterly within **30 calendar days** after the end of each quarter; and

        2. The grantee **must report the amount of the outstanding advance no later than June 15** (15 calendar days before fiscal year-end)

- Any **invoices to be submitted in June must be submitted by June 15** (15 calendar days before fiscal year-end).

Invoice and Reimbursement Elements

Each invoice must include:

- Invoice date and unique invoice number
- City supplier number
- Billing/service/progress period
- Contractor name and remittance address
- Purchase Order (PO) number
- Total billing amount
- Advance repayment (if applicable)
- Supporting documentation (see Section 7)
- Grant-type specific requirements (see contract)

Invoice Receipt

Each invoice must be marked with the date of receipt.

Confirmation of Receipt of Goods and/or Services

- All eligible costs must be defined in the contract. When reviewing invoices for payment, each billed item must fall within the scope of the eligible costs as outlined in the contract.[1]

- If an invoiced item is not explicitly covered under the contract's eligible cost provisions, it may be deemed ineligible for payment unless prior written approval has been obtained in accordance with applicable policy.

- **Indirect Costs:** Indirect costs must be billed in accordance with the provisions specified in the contract.

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[1] The Controller's Office provides cost categorization guidelines to promote transparency and a shared understanding of how certain costs are treated in contracts. The guidelines serve as a starting point to ensure all parties have a shared understanding of budgeting principles, allowability of costs, and the application of these guidelines. Further guidance on nonprofit financial management practices (including cost allocation principles) can be found in the Controller's Office's Finance Guide for Nonprofits.

7. Supporting Documentation Requirements

In establishing supporting documentation requirements for grantees and other nonprofit contractors under departmental invoice payment policies, the Controller's Office requires that departments establish risk assessment policies, which may consider a contractor's history of compliance, prior violations, and the complexity or sensitivity of the services provided.

Departments must maintain written documentation of their risk assessment methodology, including the criteria used to evaluate contractors, the rationale for risk classifications, and the corresponding review procedures. All risk assessment processes must be submitted to and pre-approved by the Controller's Office and reproduced in their contracts. Departments must also periodically review the documentation periodically or reassess when there are significant changes in a contractor's performance, structure, or compliance history, or if deemed necessary through the City's Nonprofit Contract Monitoring program.

For the purpose of these requirements, SFAC will group its grants and other nonprofit contracts into two separate risk categories.

Category 1 – Standard Level Review

The **first risk category, Category 1,** will be contracts in grant amounts up to and including $50,000 made to contractors to whom to whom <u>none of the following</u> applies:

- New grantees
- Grantees who have amended grants in the previous years
- Grantees who requested budget modifications in previous years
- Demonstrated history with SFAC grantmaking that includes evidence of late reporting, incorrect or incomplete documentation, and non-compliance with required business entities
- Repeated requests for expedited payment due to urgent cashflow needs

SFAC will apply a **standard level of review** (described in the following section) to this category of contracts.

Category 2 – Enhanced Level Review

The **second risk category, Category 2,** will include contracts in amounts over $50,000, as well as contracts in amounts up to and including $50,000 to contractors to whom <u>one or more of the following</u> applies:

- New grantees
- Grantees who have amended grants in the previous years
- Grantees who requested budget modifications in previous years
- Demonstrated history with SFAC grantmaking that includes evidence of late reporting, incorrect or incomplete documentation, and non-compliance with required business entities
- Repeated requests for expedited payment due to urgent cashflow needs
- Grantee was included in Joint Fiscal Monitoring program the previous fiscal year

SFAC will apply an **enhanced level of review** (described in the following section) to this category of contractors.

Invoice Documentation Requirements for Risk Category 1 – Standard Review

SFAC's grant contracts will generally be structured as cost reimbursement contracts, though deliverable-based contracts may be considered if appropriate.

<u>For all contracts in Category 1</u>, the following documentation must accompany each invoice:

- Financial System report (Quickbooks, Sage, Blackbaud, etc.)

In addition to the above, each quarter SFAC will randomly sample of 10% of Category 1 grants to provide supporting documentation for all invoiced costs exceeding $25 prior to processing such invoices for payment. This 10% sample will be selected from across all grant categories and will include both direct grants and fiscally sponsored grants. The type of required documentation will be consistent with CON's citywide CBO payment processing policy, as reflected in the table below. SFAC will not routinely require supporting documentation for expenses up to and including $25, though such documentation may be requested as needed.

Invoice Documentation Requirements for Risk Category 2 – Enhanced Review

<u>For contracts in Category 2 that represent sole source grants awarded to City-owned cultural centers pursuant to San Francisco Administrative Code Section 21G.8(c),</u> SFAC will require the documentation outlined in the table below for all invoiced costs exceeding $1000 prior to processing such invoices for payment. SFAC will not routinely

require supporting documentation for expenses up to and including $1000, though such documentation may be requested as needed.

For all other contracts in Category 2, SFAC will require the documentation outlined in the table below for all invoiced costs exceeding $25 prior to processing such invoices for payment. SFAC will not routinely require supporting documentation for expenses up to and including $25, though such documentation may be requested as needed.

The type of required documentation will be consistent with CON's citywide CBO payment processing policy, as reflected in the table below:

Expense Type	Required Documentation
Administrative Costs	• Invoice/receipt and proof of payment*
Artistic and Technical	• Invoice/receipt and proof of payment*
Capital and Mortgage	• Invoice/receipt and proof of payment*
Capital Assets	• Invoice/receipt and proof of payment* for original purchase cost and any improvements • Depreciation schedule (upon request)
Equipment (Rent)	• Equipment Lease Agreement (upon request) • Proof of payment* • Monthly invoices clearly stating the rate, service unit, and service period (if available)
Events and Food	• Invoice/receipt and proof of payment* • Proof of attendance (e.g. sign-in sheets or invitation log) (if applicable)
Fiscal Sponsor Fees	• MOU between grantee and fiscal sponsor reflecting fee and terms of payment
Fringe Benefits	• Payroll records reflecting benefits, such as timesheets and/or payroll registers
Incentives	• Invoice/receipt and proof of payment* • Documentation of participant eligibility in relevant program • Acknowledgment of receipt of incentive (if applicable)

Expense Type	Required Documentation
Insurance	• Invoice/receipt and proof of payment*
Licenses and Certifications	• Invoice/receipt and proof of payment*
Materials & Supplies	• Invoice/receipt and proof of payment*
Miscellaneous Expense	• Invoice/receipt and proof of payment*
Rent	• Lease (upon request) • Proof of payment* • Monthly invoices clearly stating the address, rate, and month (if available)
Salaries/Payroll/Paid Leave	• Payroll records, such as timesheets and/or payroll registers
Stipends	• Signed acknowledgment of receipt of stipend by participant and/or cancelled check. Records should match a corresponding timesheet or other signed record of reason and calculation for stipend.
Subcontractors	• Invoice detailing the work performed, hours worked, and rate is required and must include proof of payment* • Signed contract or MOU containing rate and scope of services (upon request) • Proof of insurance coverage (upon request)
Telecommunications	• Invoice/receipt and proof of payment*
Training	• Invoice/receipt and proof of payment* • Documentation from training company indicating attendees, description, and cost
Transportation/Travel	• Invoice/receipt and proof of payment* • Mileage logs, receipts of loaded cards (e.g.. Clipper/BART), etc.
Utilities	• Invoice/receipt and proof of payment*

* Examples of proof of payment include check images (front/back), bank statements, credit card statements, or payroll records. Documents must show payee, amount, and dates. Proof of payment must be redacted to protect. Personally Identifiable Information in compliance with applicable laws.

8. Advance Payment Policy

SFAC may issue advance payments to reduce financial barriers for individual artists and small and mid-sized arts organizations. All advance payments will conform to the San Francisco Arts Commission Advance Payment Policies & Procedures, which have been approved by the Controller's Office and are attached hereto as Appendix A.

9. Payment Processing

- Voucher Type: PO Voucher only (no direct payments).
- Documentation: Attach executed contract, approvals, and invoice package.
- Journal Entries: Reclassify advance payments to asset account (100056) and reverse upon expense recognition.

10. Dispute Resolution

- Notify contractor of invoice issues within 7 calendar days.
- Disputed costs may be removed from invoice to allow processing of undisputed amounts.

11. Record Retention

Follow the Citywide Financial Record Retention Policy unless otherwise specified in the contract.

12. Fixed Assets

- Must be treated per contract terms (capitalization, inventory, etc.).
- Documentation must include purchase cost, improvements, and depreciation (if applicable).

Appendix A:

San Francisco Arts Commission Advance Payment Policies & Procedures

San Francisco Arts Commission
Advance Payment Policies & Procedures

July 2026

Purpose

Establish clear and effective guidelines in processing advance payment to grantees.

Policy

This policy identifies guidelines for advance payment at the San Francisco Arts Commission (SFAC). SFAC is establishing this policy to adhere to the City and County of San Francisco's (City's) guidelines related to advance payment to grantees in alignment with the Office of Controller Accounting Policies & Procedures, Section 4.4.4.1 Advance Payment to Grant Sub-Recipients (Community-Based Organizations).

SFAC makes grants to individual San Francsico artists and arts organizations in order to "move San Francisco arts funding toward cultural equity," "address needs in the arts community…determined by a cultural services allocation plan,"[1] and provide a stable, dependable resource for nonprofit arts and culture organizations committed to supporting the full spectrum of art and culture in San Francisco. Where appropriate, pursuant to this policy SFAC may advance funds to grantees in order to minimize the financial burden imposed upon individual artists and small to medium sized arts organizations, including those representing historically marginalized communities, to assist them in carrying out the grant plan outlined in their contract. Advance payments may be prioritized for small organizations that lack adequate financial resources to cover expenses upfront and for grant recipients with imminent events, exhibitions, or festivals to secure the necessary equipment and materials essential for the successful execution of the grant plan.

SFAC leadership and grant program staff will evaluate the requesting grantee's financial situation, proven track record of providing services, justified needs for advances, as well as compliance with the City's purchasing and contracting rules and regulations.

Eligible Expenses: Advance payments will support various goals aligned with the grant program's objectives, such as:

- Providing fair access to the information, financial resources, and opportunities vital to full cultural expression;
- Ensuring the opportunity to be represented in the development of arts policy and the distribution of arts resources;

[1] Proposition E, November 2018.

- Promoting cultural enrichment and community engagement through events and general operating support;
- Enabling grant recipients to facilitate services to historically marginalized communities; and
- Promoting San Francisco's diverse and unique communities by supporting the arts through equitable grantmaking.

SFAC will consider requests for advance payments to provide resources to cover initial costs subject to the following limitations.

Any advance may only be made to a grantee who is in good standing and compliant with all City and SFAC requirements and policies.

Advances will be limited to one of the following options:

Option 1: [2]

<u>For competitive grants awarded to organizations with annual budgets up to and including $2 million</u>, the maximum allowable advance amount shall not exceed the total of the first three months' actual expenditures of the previous fiscal year, if applicable, or 50% of the total contract, whichever is less. This limit applies per contract.

<u>For competitive grants awarded to organizations with annual budgets over $2 million</u>, no advances will be permitted.

<u>For competitive grants awarded to individual artists</u>, the maximum allowable advance amount outstanding at any time shall not exceed the total of the first three months' actual expenditures of the previous fiscal year, if applicable, or 50% of the total contract, whichever is less. Upon full expenditure of the initial advance and approval of required reporting and documentation, SFAC may make a second advance to an individual artist of up to 40% of the total contract. These limits apply per contract.

<u>For sole source grants awarded to City-owned cultural centers pursuant to San Francisco Administrative Code Section 21G.8(c)</u>, the maximum allowable advance amount outstanding at any time shall not exceed the total of the first three months' actual expenditures of the previous fiscal year, if applicable, or 50% of the total contract, whichever is less. Upon full expenditure of the initial

[2] For grants for which the first three months' actual expenditures of the previous fiscal year cannot be compared to the subsequent year due to differing grant deliverables, such as for project-based grants, or different reporting schedules in accordance with the terms of ART's CBO Payment Processing Policy, the relevant percentage maximum for the applicable category of grantee will apply.

advance and approval of required reporting and documentation, SFAC may make a second advance to a cultural center of up to 25% of the total contract. These limits apply per contract.

For any sole source grant awarded to a grantee other a City-owned cultural center pursuant to San Francisco Administrative Code Section 21G.8(c), permitted advances, if any, will follow the applicable limitations set forth above for competitive grants and will be based the type and annual budget of the sole source grantee.

Option 2:

Advance payments may only be used for pre-approved, eligible expenditures as determined by the contract.

Criteria for Advance Payments: Approval of any advance payment is contingent upon meeting eligibility criteria, including:

- The grantee must justify the need for an advance of grant funds through submission of a written advance request outlining specific challenges faced in the absence of an advance payment.
- The grantee must be in good standing and compliant with all SFAC and City policies and requirements, including all local, state, and federal requirements to be a City supplier.

Priority will be given to individuals and organizations lacking financial resources to cover upfront costs.

Contract Terms: The contract must explicitly define and allow advance payments, outlining specific requirements and conditions.

Periodic Reconciliation: SFAC and grantees will perform periodic reconciliation and control procedures to prevent overpayment, misuse, or loss of City funds. At year-end, total annual amounts will be reconciled against advanced payments and the scope of work.

Internal Controls: SFAC will implement internal controls to verify the appropriateness of advance payment requests, process payments, and maintain an accurate tracking system, including updating grant tracking systems (Airtable Salesforce, and/or Peoplesoft, as appropriate).

How Grantees Submit an Advance Payment Request to SFAC

Requests for advance payments must be made in writing to the Director of Community Investments or the Director of Grants for the Arts, as appropriate, with a copy to SFAC's Deputy Director of Finance & Administration. The request must include:

- The proposed advance amount
- The purpose of the advance
- A justification for the requested advance outlining the specific challenges faced in pre-paying project costs

Advance Repayment

Grantees receiving an advance will submit invoices on a quarterly basis. Any advanced funds will be deducted from the quarterly invoice following the advance. If the amount of the advance exceeds the amount of that invoice, any remaining advanced funds will be deducted from the next succeeding quarterly invoice. The full amount of the advance must be repaid prior to the close of the fiscal year or grant term in which the advance was provided. If the advance is not repaid by year-end or grant term the grantee will refund any outstanding balances.

Procedure

The roles and responsibilities listed in the procedure below are to ensure proper internal controls and segregation of duties.

Approval

Task	Responsible Party	Description
Submit written request	Grantee	Submit a written advance request to the Director of Community Investments, or the Director of Grants for the Arts, as appropriate, cc to Deputy Director of Finance & Administration. Include the proposed advance amount and justification outlining the specific challenges faced in pre-paying project costs.
Verify completeness of request	Program Staff	Ensure the request contains all required information and that the proposed advance complies with SFAC policy.
Draft repayment plan	Program Staff	Create a repayment schedule indicating how the advance will be repaid from future invoices.

Task	Responsible Party	Description
Review and evaluate advance justification	Program/Finance Staff	Review grantee's financial condition, proposed use of funds, and justified need for advance.
Submit request and repayment plan for SFAC approval	Program Staff	Submit advance request to SFAC leadership for approval.
Review and approve request	Director of CI or Director of GFTA (or such other titles as may be assigned to those roles/functions); then Deputy Director of Finance & Administration	SFAC leadership evaluates the advance payment request, considering financial viability and grantee's needs.
Approval by CON	Controller's Office (CON)	Controller's Office reviews and approves or denies advance request.
Notify grantee of final decision	Program Staff	Communicate approval or denial of advance payment request to grantee.

Execution

Task	Responsible Party	Description
Process payment	ART Finance Staff	Process the approved advance payment in PeopleSoft against the purchase order (PO) following all required steps.
Track repayment and update grant tracking systems	Program Staff	Update grant tracking systems (Airtable Salesforce, Peoplesoft, as appropriate) with the advance amount and repayment schedule, and track repayments.

Task	Responsible Party	Description
Process journal entry for advance	ART Finance Staff	Credit the expenditure account and debit the asset account (account 100056) for proper financial reporting.
Monitor repayment of advance	Program Staff	Deduct repayments from subsequent invoices as per the repayment plan.
Conduct regular reconciliations	ART Finance Staff	Perform quarterly reconciliations between internal tracking and financial records (e.g., Accounts Payable, PO balances).
End-of-year financial reconciliation	ART Finance Staff	Conduct year-end reconciliation upon receipt of June 15 quarterly report and if required expense documentation has not been provided by end of fiscal year, reclassify appropriate advance amounts in the general ledger.
Report monitoring and compliance	Grantee, Program Staff	Grantee submits reports on fund usage; SFAC monitors compliance with the repayment schedule and grant deliverables.

Regular Meetings: SFAC will offer/schedule engagement opportunities for grantees to request meetings/check-ins to discuss the tracking and monitoring of the advance payment, including reconciliation, repayment, and end-of-year processes or end of grant term reconciliation if the advance is not fully repaid.

Reporting Requirements: Grantees must provide quarterly reports to support that the advance conforms to the use of funds reflected in the advance request. Refer to SFAC departmental Payment Processing Policy for invoice documentation requirements.

Advance Payment Log: SFAC will maintain an advance payment log to track all advance payments, their use, and repayments.

Payment Processing:

1. Once the contract or contract amendment is fully executed, program staff will request purchase order (PO) set up in PeopleSoft.
2. If the contract or contract amendment includes an advance payment provision and all required approvals for the advance payment request have been obtained, SFAC Accounting will process the advance payment in PeopleSoft against the PO. Do not use direct payment (payment without contract) to process advances. The fully executed contract/contract amendment, approvals, and related documents must be attached to the voucher as supporting documentation. The voucher entry will describe the payment as an advance in the description and comment field of the voucher. The month and year should also be included in the description. For example, "Advance to CBO: May 2025".
3. Process journal entry to reclass the advance payment made to CBO from the expenditure to asset account.
    a. a. Use ledger group: CAFR_MOD and Accounting date of the voucher.
    b. Credit the expenditure account and debit account 100056 (advances).
    c. Enter the voucher id in the "Reference" field of the journal entry line for reporting purposes and to establish an audit trail.
4. When the actual expenses are incurred and invoices/receipts are submitted, attach all relevant documents, such as invoices and proof of payment, to voucher and process a reversal journal entry to recognize actual expenditures.
    a. Use ledger group: CAFR_MOD and Accounting date of when all documentations are submitted.
    b. Credit account 100056 (advances) and debit the expenditure account.
    c. Enter the voucher id in the "Reference" field of the journal entry line for reporting purposes and to establish an audit trail.
    d. Reference the JE # of the original reclass in the line description.
5. SFAC Accounting will monitor and track the advance payments.
    a. Subsequent advances, up to the maximum threshold, will be processed if evidence of fully utilizing the prior advance is provided.
        i. Advances should be properly and accurately accounted for in subsequent payments to prevent overpayment.
        ii. Calculation of payment must be documented in Comment Section of the voucher and reference the voucher number for advance.
        iii. Attach invoice package, authorization for payment and related supporting documents.
    b. If the documents provided are insufficient to support the advance payment, any shortfall will be deducted from their next reimbursement request.

c. Final payment should be processed only when all services have been rendered and properly invoiced, documented, and authorized; and detailed review has confirmed the accuracy of the contract's remaining balance. Advance payments should be fully expended and required reporting on the advanced funds received, reviewed, and approved prior to processing of any final payment of amounts due under the grant agreement. If the Grantee is unable to fully expend the Advance Amount by the end of the Term, they must remit the Advance Repayment amount to the City by the last business day of the fiscal year.
    i. SFAC Accounting will monitor and track advance payments; policy expanded to include steps regarding reconciliation and year-end reclass entries

Reconciliation and Year-End Reclassification: SFAC accounting staff will conduct regular reconciliations and year-end reclassifications to ensure accurate financial reporting.

- Quarterly reconciliation should be conducted to ensure internal tracking file matches with financial system, such as Accounts Payable payment history, PO balance and Contract Balance.
- If expense documentation for the advance payment has not been provided by the end of fiscal year, a reclassification general ledger entry will be processed for financial reporting purposes.
- Proper communication with the Controller's Office ACFR team regarding the financial reporting impact at year-end will be conducted.

Appendix

The table below summarizes the maximum allowable advance payment percentage for each grantee category under Option 1, and the maximum grant amounts currently awarded in each category.

Grantee Category	Maximum Advance Payment	Current Maximum Grant Amount
Competitive grant to Organization with budget ≤ $2M	Up to 50%	$450,000
Competitive grant to Organization with budget > $2M	0%	$450,000
Competitive grant to Individual Artist	Up to 50% during first 12 months of grant term; then up to 40% upon approval of interim report and required documentation	$50,000[3]
Sole source grant to City-owned Cultural Center	Up to 50% initial advance; then up to 25% upon approval of interim report and required documentation	$145,000 to $850,000[4]
Sole source grant to grantee other than City-owned Cultural Center	Same limit as if grant were competitive	Varies

[3] One Artistic Legacy Grant ("ALG") of $100,000 is awarded each year to an individual artist who has been living and practicing their craft in San Francisco for the last 25 consecutive years or more; all other grants to individual artists are for a maximum amount of $50,000. The ALG grantee would be eligible for the Maximum Advance Payments for competitive grants to individual artists as stated in this policy.
[4] Cultural Center grants noted here are estimates based on current Hotel Tax projections; actual amounts may exceed this range.