

EXHIBIT A



Cultural Organizations Program

FY 2026-27 Guidelines for Non-Profit Arts and Culture Organizations

As recommended by the
Arts and Culture Advisory Commission of the City of Dallas

Approved by the
City Council of the City of Dallas
by Council Resolution No. 26-558A
on February 25, 2026

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Office of Arts and Culture

The Office of Arts and Culture (OAC) is a City of Dallas department that works to enhance the vitality of the city and the quality of life for all Dallas residents by creating an environment wherein artists as well as arts and cultural organizations thrive; people of all ages enjoy opportunities for creative expression; and all celebrate our multicultural heritage. OAC does this by supporting artists, arts organizations and Dallas residents through grants, partnerships and other critical resources. OAC is also the custodian of 19 city-owned cultural facilities, where a wide variety of arts and cultural programs are offered for residents and visitors. These facilities consist of many of our community's most important cultural venues, and when combined, represent more than 1.5 million square feet of space dedicated to arts and cultural functions in our community. OAC also oversees a 300 plus-work citywide public art collection.

As we work together to create a more vibrant Dallas, the Office of Arts and Culture is committed to nurturing the wide range of creative culture and experiences that make up this great city.

Vision

The Office of Arts and Culture aims to create a vibrant and welcoming community where all residents and visitors have the opportunity to engage in enriching artistic and cultural experiences throughout Dallas.

Mission

The Office of Arts and Culture enhances the city's vibrancy and enriches the lives of Dallas residents and visitors by fostering an environment where artists and cultural organizations flourish; people of all ages engage in creative expression; and the city's rich artistic traditions are celebrated.

Contact OAC

For general inquiries or assistance, please contact the Office of Arts and Culture, Cultural Programs Division at OACFundingPrograms@dallas.gov. Specific staff contact information may be found online at dallasculture.org/contact.

About the Cultural Organizations Program

The Cultural Organizations Program (COP) is the program through which the City of Dallas Office of Arts and Culture (OAC) provides operational support as described by the Dallas Cultural Policy, approved by City Council on November 28, 2018 [Section 5(D)(i)]. Per the Dallas Cultural Policy, the Office of Arts and Culture contracts for cultural services with established, Dallas-based non-profit organizations for a variety of cultural programs that include concerts, plays, exhibitions, performances, workshops, and other cultural programming for the benefit of Dallas residents and visitors. For the year 2026-27, the Cultural Organizations Program is on Year Two of a three-year cycle. The City of Dallas invests in the Cultural Organizations Program by allocating a portion of the City's general fund (primarily property and sales tax collections) and a portion of Hotel Occupancy Tax (HOT) revenue to support this program, as eligible by state law.¹

This document contains guidelines, deadlines and application instructions for COP managed by the OAC for fiscal year (FY) 2026-27. The FY 2026-27 City of Dallas fiscal year begins October 1, 2026, and ends September 30, 2027.

All applicants are required to read the guidelines and application instructions for details of program eligibility and requirements prior to beginning the application process. Guidelines, program eligibility, and review criteria for all applicants are updated every year. The Director may approve variances from these guidelines; however, material variances shall require City Council approval.

Material variances include:

- Changes in tier structure
- Changes in scoring criteria
- Non-profit status requirements
- Status as a Dallas-based organization or artist
- Changes to ineligible activities

COP Eligibility Requirements

Organizations must meet the following criteria to qualify for COP funding:

- Must be a **501(c)(3) Public Charity** as provided by the U.S. Internal Revenue Code, as amended, in good standing for at least three years.
- Must be an **established City of Dallas arts or cultural organization with an operation history of at least three years.**
 - Must produce an **annual season** of programs, exhibitions, and/or performances for the public in the City of Dallas. Main annual programming must be open to the public and listed publicly on an OAC approved event calendar-based website.
- The primary focus of the organization's operation must be to provide **cultural and artistic services to residents and visitors within the city limits of Dallas**, and at least 50% of activities must take place within the city limits of Dallas.
 - COP funding is intended as unrestricted operational funds for the recipient organization's use to execute their scope of cultural and artistic services within the City of Dallas, as described in their annual contract. (Please see distinct exceptions in the list below.)
- Must have an **annual operating budget of at least \$100,000.00**, based on the organization's prior year's unrestricted operating revenue, excluding in-kind revenues. An applying organization must be able to verify the most recently completed fiscal year's unrestricted revenue through a Form 990, Form 990-EZ, or third-party financial audit.
 - An organization that is a returning applicant (funded in the Cultural Organizations Program for FY 2025-26 at the time of application) may, at the OAC Director's discretion, be granted one probationary year in which it is allowed to have a reported revenue below \$100,000.00 for the prior year's revenue. If the probationary year is granted, the organization will be considered a Tier 1 organization for the probationary year. The

¹ Per state law, revenue from the municipal Hotel Occupancy Tax collection may be used only to promote tourism and the convention and hotel industry (Texas Tax Code, Chapter 351.101. Use of Tax Revenue).

organization will be required to have at least one paid full- or part-time employee as described below throughout the 12-month contract period of the probationary year. The organization may only be granted a single probationary year. After the probationary year, the organization must achieve revenues of at least \$100,000.00, as demonstrated by a Form 990, Form 990-EZ, or third-party financial audit, to be eligible for the Cultural Organizations Program in future years.

- Organizations must have administrative offices permanently located in the City of Dallas. **This does not include P.O. Boxes – the organization must have a physical Dallas administrative office address.**
- Must have at least one paid **full- or part-time employee** of a Director/Manager level hired upon award of City contract and employed throughout the 12-month contract period. For the purposes of this requirement, an employee is defined as an individual who, through the applicant organization, is paid a regular wage, receives a W-2, and has taxes withheld from those wages. An independent contractor is not an employee.
- Must be authorized to transact business in the State of Texas.
- Must obtain and maintain during the contract term all necessary licenses, permits, insurance and other approvals required by law for the provision of services.
- Must comply with local, state, and federal laws prohibiting discrimination.
- Must have board-approved safe workplace policies (including, but not limited to, anti-discrimination and anti-harassment policies).
- **Must comply with all applicable provisions of the National Labor Relations Act, 29 U.S.C.A. §§ 151-169, as amended.**
- Must comply with regulations pertaining to federal grant recipients including Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, the Education Amendments of 1972, the Americans with Disabilities Act of 1990, and the Drug-Free Workplace Act of 1988.

COP funds allocated cannot be used to pay direct costs for:

- Activities that do not have a cultural or artistic focus
- Projects planned primarily for fundraising purposes
- Activities restricted to members, or which do not benefit the general public
- Tuition expenses
- College/university or school projects that are part of a course or curriculum or that do not benefit the general public
- Fellowships/grants, scholarships, cash prizes or awards
- Activities that include food or alcohol
- Out-of-city travel
- Underwriting of capital expenditures (buildings, land, permanent equipment or artwork)
- Purchase of artwork
- Activities that have occurred prior to the execution of the cultural services contract
- Underwriting of past deficits
- Endowments
- Non--contract related services, lobbying, attorney's fees, fees for penalties, and fees for incorporation or obtaining tax-exempt status
- Activities of Dallas-based organizations that occur outside of the City limits
- Permanent or semi-permanent public art that is located on City property
- Activities, events, and programs already specifically funded through another Office of Arts and Culture funding source or program, including but not limited to a Cultural Center program, ArtsActivate, Community Arts, or Culture of Value²

² COP recipients may always apply to other City of Dallas/Office of Arts and Culture programs for which they are eligible in those programs' guidelines. However, the proposed events/programs must be **entirely unique** from the scope of work funded through the Cultural Organizations Program.

Funding Level Restrictions

A. The limit on support through COP is scaled to be proportional, based on the **higher** of (1) the unrestricted operating revenue from the previous year's official audited records, Form 990, or Form 990 EZ or (2) the average unrestricted operating revenue from the previous **three (3)** years' official audited records, Forms 990, or Forms 990 EZ, and in no case shall the amount of funding for an organization through COP be greater than:

- (i) 30% of the applicant organization's revenues up to \$250,000.00;
- (ii) 25% of the applicant organization's revenues between \$250,000.00 to \$1 million;
- (iii) 15% of the applicant organization's revenues between \$1 million to \$5 million;
- (iv) 10% of the applicant organization's revenues greater than \$5 million

NOTE: All funding level restriction calculations shall be made excluding in-kind revenues.

B. Total support by the City in a fiscal year, whether cash or in-kind, regardless of the department from which the funds and support originate, shall not exceed:

- (i) 50% of an organization's most recent year's audited revenue for organizations with revenue less than \$1 million.
- (ii) 40% of an organization's most recent year's audited revenue for organizations with revenue of \$1 million or more.

C. In-kind support includes, but is not limited to, utility payments made directly by the City, payments made to a third party, including other City departments, in support of the organization, and facility use fee discounts at Cultural Centers.

FY 2026-27 Cultural Organizations Program (COP)

In the FY 2026-27 funding year, the Cultural Organizations Program will begin its second year of a three-year cycle. In this second year, OAC will accept applications from both new and returning applicants. However, the application process will be shortened for returning applicants only.

OAC defines "returning" applicants as those applicants who received funding through COP in the FY 2025-26 year. For returning applicants, funded in the FY 2025-26 year, the FY 2026-27 Year Two Application will look and feel similar to previous years' applications; however, the Year Two Application will include administrative sections only. There will be no panel review requirements. Information about the Year Two application can be found on 7 (see Year Two Application and Review Process: For RETURNING Applicants Only).

OAC defines "new" applicants as applicants submitting proposals to the program for the first time, as well as applicants that have applied in the past but are not currently funded through the program during the FY 2025-26 year. New applicants will complete a Full Application and panel review process to be considered for the program. The Full Application includes a written application, video component, virtual question and answer session, and a panel review process. **Additionally, new organizations must notify OAC of intent to apply by March 24, 2026 at OACFundingPrograms@dallas.gov.** Information about the Full Application can be found on page 12 (see Full Application and Review Process: For NEW Applicants Only).

All applicant organizations, both new and returning, must complete an application to be considered for funding through the FY 2026-27 Cultural Organizations Program (COP). The FY 2026-27 COP Year Two Application and Full Application can both be found on the COP page of the OAC website at: <https://dallasculture.org/cultural-programs/cultural-organizations->

[program/](#). All applications must be submitted via the online application system by **Friday, April 10, 2026, at 11:59 PM**. Hard copies of applications will not be accepted.

All applicant organizations are responsible for the quality, completeness and timely submission of the proposal and supplemental materials. After application submissions, OAC staff may reach out to applicants with questions or clarifications; organizations are responsible for responding in a timely manner.

To assist with the application process, the OAC staff will host information sessions, both virtual and in person, in February and March. These dates will be posted on the OAC website at the time of the online application opening. The week before the deadline, OAC staff will also host online “office hours” for individual questions on a drop-in basis. Additionally, returning applicant organizations may request feedback on prior years’ applications from OAC staff. All information sessions and office hours are ***optional*** and do not impact application scoring.

NOTE: An organization that submits a substantially incomplete application at the time of the deadline, as deemed by the Office of Arts and Culture, will receive notification via e-mail as to the incomplete status of the application from OAC staff. This could result in the application being rejected. **While staff will make significant effort to communicate deadlines to organizations in advance, please note that the COP application deadline is non-negotiable, and it is the sole responsibility of the applicant to ensure its timely submission.**

FY 2026-27 COP Timeline

Date	New Applicants	Returning Applicants
March 3, 2026	FY 2026-27 COP Online Application Opens	FY 2026-27 COP Online Application Opens
March 24, 2026	Deadline for new organizations to notify OAC of intent to apply at OACFundingPrograms@dallas.gov (<i>organizations that were not funded in the FY 2025-26 year only</i>) ³	
April 10, 2026	FY 2026-27 COP Application Closes at 11:59 PM	FY 2026-27 COP Application Closes at 11:59 PM
April 13 – May 13, 2026	Virtual Panel Review Period	
May 14, 2026	Web-meeting Question and Answer sessions (Virtual)	
Date	All Applicants	
June – September 2026	COP Application Review/Funding Levels – Allocations Committee; COP funding recommendations made by the Arts & Culture Advisory Commission	
October 2026	COP funding recommendations approved by City Council; initiation of COP Contract execution	
January 2027	COP organizations eligible to receive first payment (if compliance and insurance requirements are met)	
April 15, 2027	COP organizations eligible to receive second payment (if compliance and insurance requirements are met)	
October 15, 2027	COP Final Monthly Report due for FY 2026-27	
October 31, 2027	COP Final Report due for FY 2026-27	
COP organizations are eligible to receive final payment after FY 2026-27 Final Report and Final Monthly Report are submitted (if compliance and insurance requirements are met)		

³ New organizations, including previously funded applicants who were not selected for the FY 2025-26 program, who do not notify OAC by the deadline will be disqualified from the application process.

Year Two Application and Review Process: For RETURNING Applicants Only

Year Two Application Checklist

The 2026-27 Year Two Cultural Organizations Program application includes three components:

I. Main Application

The Main Application includes:

- FY 2026-27 COP Proposal
 - Organization core programming
 - Proposed scope of work for the FY 2026-27 season⁴
 - Access and Impact Survey
- Required Materials
 - FY 2026-27 Projection Matrix
 - Most recently completed fiscal year's IRS Form 990 EZ or Form 990
 - Board of Directors Roster, with contact and officer positions, i.e. Board Chair, not including ex-officio or non-voting members
 - Safe Workplace Policy
- Optional Materials
 - Strategic Plan
 - Employee Handbook
 - Board Handbook

II. Supplemental Materials

Applicants should add any supplemental material that they feel best reflects their success as an organization, recent work completed, or projects for the FY 2026-27 season that are not included elsewhere in the application. (Most applicant organizations reuse recently published material and do not create anything new for this section.)

Successful supplemental materials may include:

- News articles about the organization and/or a recent performance or production
- A recent program book or catalog of previous years' events
- Photos or video of a recent event
- An annual report of the past year

No more than 3-5 materials should be included.

III. Certification

This section certifies that the organization has read and understood the application process. Please ensure correct contact information; if the OAC has questions about the organization's application, they will use this contact information to reach the applicant.

⁴ If applicants are selected for FY 2026-27 COP funding, this section will become the scope of work written into the 2026-27 contract. Please include all planned, regular activities for the calendar year. Any item listed in an organization's COP scope of work will be considered funded through COP, and not be eligible for other funding opportunities from the City of Dallas Office of Arts and Culture.

Tier Structure: Returning Applicants

All returning COP applicants will be reviewed in tier levels based on the **higher** of (1) the unrestricted operating revenue from the previous year's official audited records, Form 990, or Form 990 EZ or (2) the average unrestricted operating revenue from the previous **three (3)** years' official audited records, Forms 990, or Forms 990 EZ.⁵ The tier levels are as follows:

Tier 1 – \$100,000.00 – \$249,999.99, or organizations in their probationary year (returning applicants only)

Tier 2 - \$250,000.00 – \$499,999.99

Tier 3 – \$500,000.00 – \$999,999.99

Tier 4 – \$1,000,000.00 – \$2,999,999.99

Tier 5 – \$3,000,000.00 - \$9,999,999.99

Tier 6 -- \$10,000,000.00 and over

NOTE: Changing tiers may change specific OAC administrative scoring criteria. Please refer to the "OAC Administrative Scoring," section under "Scoring," below.

⁵ If the organization has changed their fiscal year during the past twelve months and therefore holds a "short" 990 (990 that reflects fewer than 12 months of operations) as the last current 990, the organization may submit either a) the three previous years of full 990's that each reflect 12 full months of operations, **or** b) the last 990 that includes 12 full months of operations.

OAC Administrative Scoring: Returning Applicants

The administrative section is scored on an 80-point scale. All returning applicants' scores are then normalized within their respective revenue tiers. Normalizing a score means each score is divided by the highest score of that tier.

Access and Impact (20 points) – The applicant eliminates barriers and increases access and broad participation through mission-driven community/neighborhood programming, outreach, and involvement.

20 Points: Access and Impact Survey -- The applicant answers a 10-question survey of yes or no questions that address programs, services, organizational structures, and initiatives that promote greater access to the applicant's artistic and cultural services for all Dallas residents. Each "yes" answer, with description, will receive 2 points.

Artistic and Cultural Services (20 points) - The applicant provides a season of artistic and/or cultural services that serve Dallas' residents and visitors.

10 Points: 2026-27 Scope of Work -- The applicant includes a scope of work that continues to provide services of a similar or greater scope than the scope of work in 2025-26, including programs that provide a high quantity and/or quality of artistic and cultural programs available to Dallas residents and visitors, and continue to grow Dallas' artistic community. All returning applicants' scopes of work are subject to review by OAC Staff and Allocations Committee.

10 = Applicant submits a fully completed scope of work that includes approximately the same number of services (or more) as presented in FY 2025-26

5 = Applicant submits a partially completed scope of work and/or includes fewer services than FY 2025-26, with explanation of proposed service decreases

0 = Applicant's scope of work is incomplete or significantly different in scope, audience or number of events proposed in 2025-26 panel review and does not provide explanation

10 points: Organization Projection Matrix – The organization completes and submits the matrix provided by OAC staff to show projections in organization management.

10 = Applicant submits a fully completed matrix

5 = Applicant submits a partially completed matrix, *or* matrix shows audience and/or service numbers more than 20% lower than submitted in monthly reports from FY 2024-25 (last fully complete year at the time of submission). (For organizations currently in their first COP year, OAC will consider the 2025-26 matrix.)

0 = Applicant does not submit the matrix

Contract Compliance (20 points) – The organization has shown the capacity to comply with COP monthly reporting and financial report submission requirements required by the COP contract, measured from the prior complete fiscal year.

8 Points: Monthly Reports – The applicant completed required monthly reports over the past 12 months in the program. (For organizations currently in their first COP year, OAC will consider the first 8 months' reports.)

8 = 10 to 12 reports submitted on time (*For 2025-26 first-time COP awardees: 6 to 8 reports submitted on time*)

4 = 7 to 9 reports submitted on time (*4 to 6 reports submitted on time*)

0 = 6 or fewer reports submitted on time (*3 or fewer reports submitted on time*)

4 Points: Financial report submission – The organization has submitted the required financial reporting documentation 180 calendar days (six months) after the close of the organization’s fiscal year. (See table below for financial reporting requirements.)

Budget Size	Financial Report Type
\$100,000.00 - \$199,999.99 Or applicants approved for a single probationary year (returning applicants only)	Form 990-EZ, Form 990, or Financial Audit
\$200,000.00 - \$499,999.99	Form 990 or Financial Audit
\$500,000.00 or more	Financial Audit

4 = Financial report submitted on time
0 = Financial report submitted after the deadline

4 Points: Panelist participation – During the 2025-26 year, the organization nominated one qualifying volunteer to the Office of Arts and Culture Review panel on their behalf (1 point), and this person served on at least one OAC funding review panel between October 1, 2025, and July 1, 2026 (1 point).

4 = Organization had a qualifying panelist who served on a panel in FY 2025-26
2 = Organization had a qualifying panelist who did not serve on a panel in FY 2025-26
0 = Organization did not have a qualifying panelist on the OAC Panel Review Roster in FY 2025-26

4 Points: Marketing participation – During the 2025-26 year, the organization posted all major, in-scope events publicly, using the correct Office of Arts and Culture logo and credit.

4 = Organization submitted all major events using correct logo and credit designations
2 = Organization submitted some major events using correct logo and credit designations
0 = Organization did not submit evidence that they included OAC logo correctly on a majority of their marketing for major events, and/or did not post major events in places accessible to Dallas residents

Financial Stewardship (20 points) –The organization demonstrates strong financial and operational leadership through viable fundraising/development processes, unrestricted net assets, and internal controls.

4 Points: Average Days Cash on Hand – The organization demonstrates financial stability by regularly holding a positive cash balance. The applicant’s average days cash on hand, based on most recent Form 990 or Form 990 EZ, is calculated by dividing the average of cash and cash equivalents over the year, including savings & temporary investments, by the average monthly expense for the most recent year. Depreciation, depletion, and amortization are excluded from the calculation of average monthly expenses.

Form 990 EZ – Average of Line 22A and Line 22B divided by Line 17 minus any non-cash expenses as detailed in Schedule O

Form 990 – Average of Part X, Line 1A plus 2A and Line 1B plus 2B divided Part IX, Line 25A minus Line 22A and any other non-cash expenses

4 = 60 days or more cash on hand
2 = 30 – 59 days cash on hand
0 = less than 30 days cash on hand

4 Points: Fundraising Expense Percentage – Percentage of the sum of fundraising/development expenses to the sum of fundraising/development revenues.

- 4 = Ratio less than 20%
- 2 = Ratio between 20% and 40%
- 0 = Ratio more than 40%

4 points: Organization Board Governance – Organization has a “give or get” policy with board of directors. In the most recently completed fiscal year, board members contributed by personal donation or securing predetermined funding from a third party for the organization.

- 4 = 90% - 100% board participation in “give or get” policy
- 2 = 75% - 89% board participation in “give or get” policy
- 0 = Less than 75% board participation in “give or get” policy

4 points: Organization Employee Pay – The organization provides sustainability in the Dallas arts ecosystem by providing, at a minimum, a living wage to all full- and part-time employees as aligned with the City of Dallas living wage rate of \$23.06⁶ per hour as set for FY 2026-27. These criteria shall only be applied to organizations in Tiers 4, 5, and 6 (revenues \$1 million or more).

Points	Tier 1 and 2	Tier 3	Tier 4	Tiers 5 and 6
4			\$23.06 or more	\$23.06 or more
3			\$17.00 - \$23.05	\$17.00- 23.05
2			\$14.00 – \$16.99	\$14.00–\$16.99
0			\$13.99 or less	\$13.99 or less

4 points: Operational Management – Organization has plans and internal controls (strategic plan, employee handbook, board handbook, safe workplace policies, etc.) that have been updated and board approved within the past three years.

- 4 = Evidence of updated internal controls since FY 2023-24, in place for FY 2026-27: employee handbook, board handbook, and safe workplace policies
- 2 = Evidence of some updated internal controls since FY 2023-24, in place for FY 2026-27
- 0 = No evidence of updated internal controls since FY 2023-24

⁶ The City of Dallas implemented a living wage policy for general service contracts on November 10, 2015, by Resolution No. 15-2141. The policy requires an annual adjustment according to the Massachusetts Institute of Technology’s (MIT) Living Wage Calculator, found here: <https://livingwage.mit.edu/counties/48113>.
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Full Application and Review Process: For NEW Applicants Only

First, all new applicants not funded by the Cultural Organizations Program in the FY 2025-26 year must email intent to apply to OACFundingPrograms@dallas.gov by March 24, 2026. **Only organizations who email intent by this date may be considered for the award.** After emailing intent, you may begin the Full Application for COP 2026-27. The application can be found on the Office of Arts and Culture website.

Full Application Checklist

The first three sections of the Full Application are identical to the Year Two application. They include:

I. Main Application

The Main Application includes:

- FY 2026-27 COP Proposal
 - Organization core programming
 - Proposed scope of work for the FY 2026-27 season⁷
 - Access and Impact Survey
- Required Materials
 - FY 2026-27 Projection Matrix
 - Most recently completed fiscal year's IRS Form 990 EZ or Form 990
 - Board of Directors Roster, with contact and officer positions, i.e. Board Chair, not including ex-officio or non-voting members
 - Safe Workplace Policy
- Optional Materials
 - Strategic Plan
 - Employee Handbook
 - Board Handbook

II. Supplemental Materials

Applicants should add any supplemental material that they feel best reflects their success as an organization, recent work completed, or projects for the FY 2026-27 season that are not included elsewhere in the application. (Most applicant organizations reuse recently published material and do not create anything new for this section.)

Successful supplemental materials may include:

- News articles about the organization and/or a recent performance or production
- A recent program book or catalog of previous years' events
- Photos or video of a recent event
- An annual report of the past year

No more than 3-5 materials should be included.

⁷ If applicants are selected for FY 2026-27 COP funding, this section will become the scope of work written into the 2026-27 contract. Please include all planned, regular activities for the calendar year. Any item listed in an organization's COP scope of work will be considered funded through COP, and not be eligible for other funding opportunities from the City of Dallas Office of Arts and Culture.

III. Certification

This section certifies that the organization has read and understood the application process. Please ensure correct contact information; if the OAC has questions about the organization's application, they will use this contact information to reach the applicant.

The Full Application for new applicants has two additional components:

IV. New Applicant Profile

The New Applicant Profile includes:

- Applicant Details
 - Basic organizational biographical information, such as proof of City of Dallas address, revenue, etc.
 - Organization's history, mission and leadership
 - Tax Information
 - IRS Letter of Determination
- Organizational Capacity
 - Organizational goals, measurable in the FY 2026-27 season
 - Employee pay data
 - Leadership, Board of Directors, and major funders' data

V. New Applicant Video

Applicants should create a video of no more than 10 minutes in length that describes the applicant's scope of work for the season. While this video may include clips or b-roll from the applicant's work, it is not intended to be a professionally produced "sizzle reel." This video should be included with the online application, must be available on YouTube (can be a private link), and is due on the same day as the main application.

New Applicant Panel Review Process

A review panel evaluates applications for new applicants to the COP program. To the greatest extent possible, the review panel should reflect the community makeup of the City of Dallas, without sacrificing expertise, knowledge, or demonstrated interest in arts and culture.

Interested members of the public, the Arts & Culture Advisory Commission, and City staff shall provide nominations to review panels. In no instance shall a City employee, Arts and Culture Advisory Commissioner, or other City official be a review panel member. Review panel members must:

- Live and/or work in the City of Dallas
- Participate in Dallas arts ecosystem as an artist, administrator, volunteer, or frequent audience member
- Be over the age of 18

Review panel members shall be independent, impartial, and responsible only to the people of the city and shall comply with the Code of Ethics in Chapter 12A of the Dallas City Code including, but not limited to, recusal and disclosure provisions. Panelists should strive to avoid the appearance and risk of impropriety.

In lieu of in-person presentations, each applicant will be required to submit a 10-minute maximum presentational video and attend a 10-minute question and answer session via a web-meeting platform (e.g. Zoom, Microsoft Teams, etc.) with

the applicant's respective panel. Both are required. A new applicant who does not submit a video or does not attend the question-and-answer session will not be eligible for funding in FY 2026-27.

Applicants may reference the FY 2026-27 COP Timeline above for a date during which the question-and-answer sessions for each tier will take place. A shorter 30-minute timeslot will be made available to applicants at least a week in advance of the question-and-answer session. During the question-and-answer session, applying organizations must be represented by principal figures, e.g. the Executive Director, Artistic Director, Board President and/or a Financial Officer or other staff as determined by the organization. OAC staff recommends that an organization consider sending between 1 and 4 representatives (maximum) to ensure that questions can be answered efficiently within ten minutes.

Review Panel Scoring

The review panel will consider the full application, including the new applicant profile and video sections and the virtual Q&A to determine if the new applicant is a fit for the funding program. New applicants will be awarded an additional up to 70 points from panel (for a total, with the administrative points, of up to 130).

Public Benefit (35 points) – The applicant defines its community in relation to its mission and provides programming that serves its identified audiences and promotes sustainability in the arts and culture sector of the City of Dallas.

- Clearly describes core programs and services offered to Dallas residents and visitors on an ongoing basis
- Creates unique or meaningful arts and cultural experiences
- Provides inviting opportunities that are accessible to the intended audience
- Meaningfully engages the community to achieve its mission
- Promotes a sustainable arts ecosystem
- Partners with Dallas-based artists or organizations
- Builds meaningful relationships with Dallas residents and community partners

Access & Impact (20 points) – The applicant eliminates barriers and increases access and broad participation through mission-driven community/neighborhood programming, outreach, and involvement. (Note: For new applicants, the panel will be able to read the Access and Impact Survey in the application.)

- Ensures broad community engagement and fair access to programming that respects a wide variety of perspectives and backgrounds.
- Invests time, resources, and programming in communities without high density of traditional arts venues and/or experiences
- Elevates and expands neighborhood cultural assets
- Increases creative access, awareness, and appreciation in neighborhoods across Dallas

Organizational Capacity (15 points) – The evaluation of the organization's ability to successfully plan for and manage its proposed services and audience.

- Clarity of application
- Ability to execute and deliver proposed services
- Supplemental materials enhance the overall application
- Clearly defined organizational goals
- Plans to monitor organizational success
- Marketing and communication strategies show an understanding of audiences

OAC Administrative Scoring: New Applicants

The administrative section is scored on a 60-point scale. All returning applicants' scores are then normalized within their respective revenue tiers. Normalizing a score means each score is divided by the highest score of that tier. New applicants' administrative scores will be added to their panel score and scored on an individual basis.

Artistic and Cultural Services (20 points) -- The applicant provides a season of artistic and/or cultural services that serve Dallas' residents and visitors.

10 Points: 2026-27 Scope of Work -- The applicant includes a scope of work that describes the core work of the organization and their specific plans for the 2026-27 season (October 1, 2026 – September 30, 2027). This may include productions, performances, education and/or outreach programs, etc.

10 = Applicant has submitted a scope of work

0 = Applicant did not submit a scope of work

10 points: Organization Projection Matrix – The organization has completed and submitted the matrix provided by OAC staff to show projections in organization management.

10 = Applicant has submitted a fully completed matrix

5 = Applicant has submitted a partially completed matrix

0 = Applicant has not submitted the matrix

Contract Compliance (20 points) – The organization has shown the capacity to comply with COP monthly reporting and financial report submission requirements required by the COP contract.

8 points: Prior Contract Compliance – The applicant has successfully been recommended for funding and executed at least one contract while maintaining full compliance for ArtsActivate or the Community Artist Program (CAP) in FY 2022-23, FY 2023-24, FY 2024-25, or FY 2025-26. ("Executed" means that the entire contract was fully paid and completed; if a contract for FY 2025-26 is still ongoing at the time of application, this contract may not count towards this score.) If an applicant held multiple contracts throughout this time frame, all such contracts must have maintained compliance for full scoring consideration, though they do not need to all be complete at the time of application. Final acceptance into FY 2026-27 COP will be contingent upon completion of the terms of the contract amendment and compliance.

8 = Recommended for funding and maintained contract compliance

4 = Recommended for funding but has not yet completed a project with the Office of Arts and Culture

0 = Not recommended for funding or did not maintain contract compliance

4 Points: Guideline quiz – The applicant organization received a 100% on a short, 10-question quiz about the Cultural Organizations Program guidelines. The link to the quiz can be found in the online application.

4 = Received 100% on quiz

0 = Did not receive 100% on quiz

4 Points: Letter of recommendation – The applicant organization submitted with the application a letter of recommendation from an executive of another 501c3 arts or cultural organization located in Dallas, demonstrating the impact of the applicant organization's work in Dallas. The recommendation organization does not need to be a COP awardee but can be if the applicant desires.

4 = Received letter of recommendation

0 = Did not receive letter of recommendation

4 Points: Financial report accuracy – The organization has submitted an on-time 990 to the IRS in the past year. If an audit will be required for their organizational size, the organization acknowledges that they will be required to present one in FY 2026-27. (See table below for financial reporting requirements for the 2026-27 year, if funded.)

Budget Size	Financial Report Type
\$100,000.00 - \$199,999.99 Or applicants approved for a single probationary year (returning applicants only)	Form 990-EZ, Form 990, or Financial Audit
\$200,000.00 - \$499,999.99	Form 990 or Financial Audit
\$500,000.00 or more	Financial Audit

4 = Financial report submitted on time within the last twelve months to the IRS; organization acknowledges audit requirement (if applicable)
0 = Financial report submitted late

Financial Stewardship (20 points) –The organization demonstrates strong financial and operational leadership through viable fundraising/development processes, unrestricted net assets, and internal controls.

4 Points: Average Days Cash on Hand – The organization demonstrates financial stability by regularly holding a positive cash balance. The applicant’s average days cash on hand, based on most recent Form 990 or Form 990 EZ, is calculated by dividing the average of cash and cash equivalents over the year, including savings & temporary investments, by the average monthly expense for the most recent year. Depreciation, depletion, and amortization are excluded from the calculation of average monthly expenses.

Form 990 EZ – Average of Line 22A and Line 22B divided by Line 17 minus any non-cash expenses as detailed in Schedule O
Form 990 – Average of Part X, Line 1A plus 2A and Line 1B plus 2B divided Part IX, Line 25A minus Line 22A and any other non-cash expenses

4 = 60 days or more cash on hand
2 = 30 – 59 days cash on hand
0 = less than 30 days cash on hand

4 Points: Fundraising Expense Percentage – Percentage of the sum of fundraising/development expenses to the sum of fundraising/development revenues.

4 = Ratio less than 20%
2 = Ratio between 20% and 40%
0 = Ratio more than 40%

4 points: Organization Board Governance – Organization has a “give or get” policy with board of directors. In the most recently completed fiscal year, board members contributed by personal donation or securing predetermined funding from a third party for the organization.

4 = 90% - 100% board participation in “give or get” policy
2 = 75% - 89% board participation in “give or get” policy
0 = Less than 75% board participation in “give or get” policy

4 points: Organization Employee Pay – The organization provides sustainability in the Dallas arts ecosystem by providing, at a minimum, a living wage to all full- and part-time employees as aligned with the City of Dallas living

wage rate of \$23.06⁸ per hour as set for FY 2026-27. These criteria shall only be applied to organizations in Tiers 4, 5, and 6 (revenues \$1 million or more).

Points	Tier 1 and 2	Tier 3	Tier 4	Tiers 5 and 6
4			\$23.06 or more	\$23.06 or more
3			\$17.00 - \$23.05	\$17.00- 23.05
2			\$14.00 – \$16.99	\$14.00–\$16.99
0			\$13.99 or less	\$13.99 or less

4 points: Operational Management – Organization has plans and internal controls (strategic plan, employee handbook, board handbook, safe workplace policies, etc.) that have been updated and board approved within the past three years.

- 4 = Evidence of updated internal controls since FY 2023-24, in place for FY 2026-27: strategic plan, employee handbook, board handbook, and safe workplace policies
- 2 = Evidence of some updated internal controls since FY 2023-24, in place for FY 2026-27
- 0 = No evidence of updated internal controls since FY 2023-24

⁸ The City of Dallas implemented a living wage policy for general service contracts on November 10, 2015, by Resolution No. 15-2141. The policy requires an annual adjustment according to the Massachusetts Institute of Technology’s (MIT) Living Wage Calculator, found here: <https://livingwage.mit.edu/counties/48113>.

Selection & Funding Allocation Process: For ALL Applicants

FY 2026-27 COP funding allocations will be initially reviewed and recommended by the Allocations Committee of the Arts and Culture Advisory Commission. The Allocations Committee recommends a level of funding for each organization considering applicant scoring, funding projections, contract compliance, fiscal standing of applying organizations, and standing compared to peer organizations. These recommendations are then reviewed and recommended by the full Arts and Culture Advisory Commission. The Commission's recommendation is then forwarded to the City Council through the City Manager's Office. The recommended allocation and individual contracts will receive approval or modification by the City Council in October of each year pending City of Dallas budget approval.

Be advised that prior year funding allocations are not guaranteed in the FY 2026-27 funding allocation process and may change based on the aforementioned factors.

NOTE: A new applicant whose normalized score is below 70% will not be eligible for funding in FY 2026-27.

The following are some specific examples that an organization may be disqualified from receiving funding or receive decreased funding from previous years:

1. A returning applicant whose normalized score is below 70% is only eligible to receive a maximum of 60% of their FY 2025-26 COP funding level.
2. A returning applicant who does not maintain compliance in the three main areas in the year prior (maintaining a W2 employee; hosting greater than 50% of their main, public events in the City of Dallas; and hosting a Community Representation Policy year-round on their website) is only eligible to receive a maximum of 60% of their FY 2025-26 COP funding level. A returning applicant who does not submit their written application on time may be disqualified from the program.
3. A returning applicant whose core operation and/or programming drastically changes from their Year One application may be asked to complete a Full Application, and/or removed from the program

Contract Compliance

COP contracts require compliance for the entirety of the contract period (October 1, 2026 – September 30, 2027). Any major contract compliance issues, such as current audits not being received, or other similar items will be presented to the Allocations Committee to recommend a course of action to be taken. This will then be presented to the full Arts and Culture Advisory Commission for recommendation of funding continuation.

To signify a willingness to comply with COP Guidelines, awarded organizations will be required to attend mandatory orientation in November. Post-training, organizations must provide the following to maintain compliance throughout the year:

Financial Reports

An annual financial report must be submitted to the OAC no later than six months after the completion of the organization's fiscal year. Depending on an organization's operational budget size, the organization will submit a third-party financial audit, a Form 990, or a Form 990-EZ (see table below). Failure to meet a financial report submission deadline may result in withholding contract payments.

Budget Size	Financial Report Type
\$100,000.00 - \$199,999.99	Form 990-EZ, Form 990, or Financial Audit

(Or applicants approved for a single probationary year)	
\$200,000.00 - \$499,999.99	Form 990 or Financial Audit
\$500,000.00 or more	Financial Audit

Monthly COP Reports

A monthly report listing Dallas activities and programs presented by the organization, the total attendance at each activity and supporting information must be submitted by the 15th day of each month (reporting the prior month's activities) to OAC. Monthly reports consistently completed incorrectly after correction from OAC staff may be considered "late" submissions.

If organizations choose to share upcoming events and activities with their City Council representatives and/or the Arts and Culture Advisory Commission, there is an optional tab in the Monthly Report to do so.

Final Report

A final evaluation report summarizing activities for the contract period must be submitted to OAC by October 31, 2026. Failure to submit the report in a timely manner or submission of an incomplete report may result in delayed payment or non-payment of the final contract installment and payment on future contracts. This online form can be found on the COP page at dallasculture.org.

Insurance Requirements

Insurance requirements are included in the contract and are determined by the City of Dallas Office of Risk Management. A Certificate of Insurance (COI) must be submitted to the City whenever a policy expires and is renewed. Funds cannot be released without a memorandum of compliance from the Office of Risk Management stating the insurance requirements have been met. Proof of insurance must meet the specific terms of the contract. During the contract term, applicants are required to obtain and maintain all necessary licenses, permits, insurance and other approvals required by law for the provision of services.

Failure to meet insurance requirements will be reported to the Arts & Culture Advisory Commission and is a default under the contract terms.

Panel Review Representatives

To help strengthen the Arts and Culture ecosystem in Dallas, each awarded organization must nominate at least one staff member, board member, and/or affiliated artist to the Office of Arts and Culture funding review panel. (See Review Panel and Selection Process for eligibility details.) These individuals must be eligible reviewers, attend a panel reviewer orientation, and participate in at least one round of adjudication during the FY 2026-27 year. This can include but is not limited to: Community Arts, Community Artist Program (CAP), ArtsActivate, or other ad-hoc review opportunities. (Please note that this individual will only be able to participate in reviewing the COP process if the nominee is not on staff, and may only adjudicate different tiers than the applicant organization, due to conflict of interest.)

If an awarded organization already has a staff member, board member, or artist on the review panel roster, this fulfills the requirement if the individual serves at least once during the FY 2026-27 year.

Logo and Credit Line

It is imperative that the residents of Dallas know that their local tax dollars make it possible for them to enjoy the caliber of arts produced in this City. All contractors must recognize the City of Dallas in the same way it recognizes other contributors at the same support level in terms of benefits, type size on publications, and frequency of acknowledgment.

The City of Dallas logo can be downloaded from our website: www.dallasculture.org/our-logo.

Arts organizations and artists awarded City of Dallas contracts for cultural services must include the following reasonably visible and legible credit line and logo in publications, programs, press releases, season brochures, lobby displays, advertising, and every other mode of public communication:

“(Name of your organization/program) is supported in part by the City of Dallas Office of Arts and Culture.”

Complimentary Tickets

Cultural organizations shall make available to the OAC up to four complimentary tickets per event, program, production, exhibition, or other activity produced by the organization to allow City staff or City officials to assess the management and operation of City-owned facilities within their jurisdiction and to oversee City-sponsored events. This requirement applies to the organization’s regular programming only and not to special fundraising events. Additionally, the organization may provide free tickets for promotional activities to the Director for distribution to the public at various OAC facilities.

Receipt of complimentary tickets by City staff or City officials is subject to the provisions of the City’s Gift Policy for City Employees and City Officials, provided in Council Resolution No. 17-0516 adopted on March 22, 2017.

Social Media Recognition

In social media promotions related to any service funded by COP, organizations may tag the City of Dallas Office of Arts and Culture. See Dallas Culture handles, preferred hashtags, and recommendations for social media engagement below.

X

- Follow Dallas OAC’s X account at <https://twitter.com/dallasculture>
- Tag OAC at the handle @dallasculture
- Include hashtags: #dallasculture #liveart #oac

Facebook

- “Like” the City of Dallas Office of Arts and Culture’s Facebook page at <https://facebook.com/dallasculture> Tag OAC at @City of Dallas Office of Arts and Culture
- Tag @City of Dallas Office of Arts and Culture in any photos/videos related to COP projects.
- Include hashtags: #dallasculture #liveart #oac

Instagram

- Follow the Dallas OAC Instagram account at https://www.instagram.com/dallas_culture/
- Tag OAC at @dallas_culture
- Include hashtags: #dallasculture #liveart #oac

Arts and Culture Advisory Commission Liaison

Funded COP organizations will be assigned a liaison from the Arts and Culture Advisory Commission whose duties will be outlined per organization needs. The liaison assignment will depend on the availability of the Commissioners. COP organizations shall allow attendance by and share minutes with the assigned Arts and Culture Advisory Commission liaison for governing board proceedings, excluding confidential proceedings, to the extent allowable by law and board governance.

Probation

Organizations that fail to provide contractual services or meet program eligibility and reporting requirements may be in default of the contract and may be placed on probation per OAC Director discretion. Failure of an organization to satisfactorily address the City's concerns within a period of the probation may result in a recommendation of "no funding" for the next fiscal year.

Revisions

Once the contract has been signed, any changes in the project (either programmatic or financial) must be approved in advance by the Director of the Office of Arts and Culture and will require a formal amendment if it affects the contractual requirements. The contractor must submit a written request for approval of any changes.