2026 Community Arts Projects Funding Guidelines

ABOUT COMMUNITY ARTS PROJECTS FUNDING

The Community Arts Projects funding program financially supports organizations and groups* producing arts-focused community projects that are inclusive, accessible, and/or address equity issues. This funding is seed money to help support projects; we encourage applicants to consider multiple sources of funding and to scale their proposed projects to work within their available budget. Projects must take place in Tacoma and can happen anytime between January 1 – December 31, 2026. This funding can be used for artistic presentations, activities, events, workshops, experiences, festivals, performances, or other projects that are accessible to the general public. Admission may be charged for these projects, as long as the application demonstrates public benefit (see definition in About the Money section). The proposal may be for a one-time project, a number of projects that are closely related, or an annual or ongoing project. Collaborations between organizations and/or artists are encouraged but not required. Groups applying are not required to be a 501(c) non-profit nor are they required to use a fiscal sponsor. Only one application per producing organization or group will be accepted.

Proposed projects should be welcoming to all, inclusive, tolerant, and compassionate. Projects should align with the City's commitment to diversity, inclusion, and justice. In alignment with Tacoma City Council Resolution 40622, the Tacoma Arts Commission is committed to sustained and transformational anti-racist work, including through the Community Arts Projects funding program. As stated by Mayor Victoria Woodards, "Dismantling more than 400 years of systemic racism will not happen overnight. This must be a sustained effort that invites the whole community to join us in radically reimagining our institutions and the services they provide."

The Tacoma Arts Commission is striving toward social justice. We are committed to supporting equitable opportunities to broaden artistic expression while encouraging inter-sectional communities through inclusive relationships and outreach. Arts and culture are uniquely positioned to touch every person and every part of Tacoma. We are committed to supporting the entirety of our community.

Funding availability is contingent on official approval of the budget by the City.

DATES TO NOTE

- ***Virtual Application Workshop (optional)***: Wednesday, October 8, 2025, 5:30 - 7 pm, online at bit.ly/26CAPworkshop. This workshop will be recorded and posted at tacoma.gov/artsopps. First time applicants are strongly encouraged to attend the workshop or watch the recording.
- ***Preliminary Application Feedback Deadline (optional)***: Friday, October 17, 2025
- ***Application Deadline***: Monday, October 27, 2025, 11:59 pm
- ***Notification of Funding Decision***: by Friday, December 12, 2025
- ***Contracting Process with Funded Organizations***: December 2025 – January 2026
- ***Timeframe in Which Project Must be Completed:*** January 1 – December 31, 2026

QUESTIONS?

Applicants are strongly encouraged to email or call Naomi Strom-Avila at nstrom-avila@tacoma.gov or (253) 591-5191 with questions about or assistance with any part of this application.

***DID YOU KNOW?** The Tacoma Arts Commission also offers the Tacoma Artists Initiative Program (TAIP) that provides funding to individual artists. Find out more at tacoma.gov/funding.

ELIGIBILITY

You are eligible to apply if you answer '**YES**' to **one** of these:

- ☐ Are you a 501(c) non-profit corporation, incorporated under the laws of Washington State and recognized by the Internal Revenue Service (IRS) (i.e. 501(c)(3), 501(c)(4))?
- ☐ Are you an organized group of people working together for a specific mission or purpose, with an organizational bank account? This can include a fiscally sponsored group. Submissions must come from an organized group, not an individual.
- ☐ Are you a for-profit business, with a Federal Tax ID number (EIN), looking to produce a community arts project that is non-profit in nature? This means that the project is for public benefit rather than for profit, may be separate from your regular business functions, and is typically free for the public.
- ☐ Are you an educational institution looking to produce a community arts project that is non-profit in nature?
- ☐ Are you a tribe or Native non-profit organization?

AND, if you answer 'yes' to one of the above, then you need to answer '**YES**' to **all** of these questions:

- ☐ Are you producing an arts-focused community project?
- ☐ Do you have a Federal Tax ID number (EIN)? This funding is for organizations and groups, not individuals; a Social Security Number (SSN) cannot be used for this funding.
- ☐ Is your office/place of business located within Tacoma city limits? This is confirmed by the address registered with the IRS, and your City of Tacoma business license. Or, if you have no office/place of business, do a majority of your activities take place within Tacoma city limits? Staff will verify addresses against the official City limit map. Check this map to verify that your organization is located within Tacoma city limits.
- ☐ Will the funded project happen within Tacoma city limits and be open to everyone? Projects can be designed to engage a specific cultural or identity group but cannot be exclusive to any group. If you are creating a permanent or semi-permanent project, such as a mural or public art piece, the project must be located in an area that is easily viewable by the public, such as the exterior of a building, in the public Right of Way, etc.
- ☐ If you are applying under a fiscal sponsor 501(c) organization, is the producing group based in Tacoma? The fiscal sponsor can be located outside of Tacoma, but the producing group must be located in Tacoma.
- ☐ Is this the only Community Arts Projects funding application the producing organization or group is submitting?

OTHER REQUIREMENTS

Funded organizations and groups must adhere to the following requirements:

- Your project must comply with the laws of the Federal Government, the State of Washington, and the City of Tacoma, including non-discrimination, Americans with Disabilities Act, and equal employment opportunities.
- Your organization or group must either currently have a City of Tacoma business license or be prepared to get a business license, if Community Arts Projects funding is awarded. For groups applying with a fiscal sponsor, the fiscal sponsor must have a City of Tacoma business license, but the producing group is not required to have one.
- Your organization or group must either already have the required insurance or be prepared to get insurance for your project, if Community Arts Projects funding is awarded. See the Insurance section for more information.
- Your organization or group must have an organizational or group bank account.
- Your organization or group must actively promote the funded programming to the public and recognize the City's funding in marketing and promotion of the project.
- You will be asked in the application to list any other City of Tacoma funding that your organization or group is receiving or seeking. It is allowable to have multiple sources of City of Tacoma funding, though you will need to show how the other funding will cover parts of your work that are different from your Community Arts Projects funding request.

COMMUNITY ARTS PROJECTS DOES NOT SUPPORT:

- Projects that are commercial in nature or money-making enterprises
- General operating support for things like planning, staffing, or marketing, unless it's directly related to the project you are proposing
- Expenses that aren't directly tied to producing or presenting the project
- Charitable fundraisers or galas, even those which include or benefit the arts
- Paying off debts, endowment building, or providing scholarships
- Projects that promote a specific political agenda or religious practice
- Travel, food, or alcohol
- Projects that are also funded through the Tacoma Artists Initiative Program (TAIP)
- Payment to anyone working on the project who is a current member of the Tacoma Arts Commission or City of Tacoma employee

ABOUT THE MONEY

Applicants can apply for a set amount of either $4,000 or $6,000 for their project. If the applicant applies for $6,000 of funding but is not selected for funding at that level, they have the option of being considered for funding at the $4,000 level. There is no advantage to applying for one level of funding over the other. Applicants are encouraged to apply for what they need to successfully complete their project, with the knowledge that funding at any level is not guaranteed.

Funded projects must provide a specific public benefit to the residents of Tacoma in exchange for the funding. Examples of public benefit include but are not limited to:

- ensuring that the artistic project is accessible to a broad range of community members
- covering admission costs so the public can access the project either for free or at a significantly reduced cost
- providing cultural experiences that are not otherwise available to residents of Tacoma
- projects that are responsive to an emergent community need
- serving historically underserved neighborhoods or communities (see the Tacoma Equity Index)
- producing artistic work that intersects with other shared community goals, such as environmental justice, community safety, workforce development, and supports for mental and physical health

Funding for Community Arts Projects is based on the availability of funds allocated by the City and is determined through a competitive application process. A panel of community members will review and score each application using the Evaluation Criteria detailed in these guidelines and will make funding recommendations to the Tacoma Arts Commission. The Tacoma Arts Commission will review the panel's recommendations and make a final determination on which applicants to fund and at what level. Applicants may apply for funding every year, however funding from year to year is not guaranteed. The number of contracts awarded will be based on the availability of funds. Funding availability is contingent on official approval of the budget by the City.

Organizations selected for funding will be required to sign a contract for services, which lays out the amount of funding the organization will receive and the public benefit that the organization will provide. The full amount of funding will not be paid up front. Funding will be broken into several payment phases spread out over the term of the funding contract – typically there is an initial payment after the contract is signed, a mid-project payment, and a final payment. Organizations will receive final payment after all services have been provided and a final report has been submitted. Organizations should be prepared to cover the costs of their project until that time, but the City will work with each awardee to stagger payment phases to lessen financial strain.

FUNDING PRIORITIES

The Tacoma Arts Commission is committed to investing in communities most impacted by racial, social, and economic inequity. This includes emerging and grassroots groups directly serving their communities and collaborations between organizations. The intention of these funding priorities is to foster programming that addresses historic and structural inequities, as we work toward justice for all.

All applications will be reviewed, and funding decisions made, using the Evaluation Criteria. An applicant's proposed project does not need to meet any of the Funding Priorities listed below to be considered for funding. But, as part of the funding allocation process, the panel will prioritize funding for applicants or projects that meet one or more of the following:

- Projects that strive to provide fair compensation* to artists and project collaborators, to create work that is central to the project.
- Organizations, projects, or strategies that primarily give voice to:
    - Racial justice and/or social justice
    - BIPOC** communities
    - Economically or socio-economically marginalized communities
    - LGBTQIA+ communities
    - People with disabilities
- Projects that will address emergent community needs

* Fair compensation should be appropriate based on the project and capacity of the producing organization and includes competitive fees, in-kind compensation, and/or fair value exchange for services. We highly encourage applicants to consider wage standards for artists and collaborators. One resource for determining wage standards for artists is the fee calculator provided by WageforWork.com.

** In this application, we are using the term BIPOC (Black, Indigenous, and People of Color). We recognize that language is fluid and terminology is changing regularly. This term is intended to be broadly inclusive of all racially or ethnically marginalized communities including African, Latinx, Arab, Asian, and Native American.

INSURANCE

Applicants are not required to carry insurance at the time of application. However, the City of Tacoma's Risk Manager will review all projects selected for funding and will determine what type(s) of insurance each organization needs; organizations will be required to provide proof of insurance documents as part of the contracting process. A portion of Community Arts Projects funding can be used to cover the cost of the required insurance. Please contact Naomi Strom-Avila at nstrom-avila@tacoma.gov or (253) 591-5191 with specific questions about insurance requirements.

Typically, all organizations will be required to obtain Commercial General Liability insurance at limits not less than $1,000,000 each occurrence and $2,000,000 annual aggregate. They will also be required to provide an Additional Insured endorsement.

Organizations who will be working directly and exclusively with youth under the age of 17, seniors, or people with disabilities as part of the proposed project will be required to obtain Abuse & Molestation insurance. This includes programming exclusively for youth, seniors, or people with disabilities such as workshops, live virtual programming, and one-on-one programming. This does NOT include all-ages or general audience programming, or virtual programming that is completely pre-recorded where there will be no live virtual interaction.

Organizations who will be performing work on or around water that includes the ownership, maintenance, and/or use of watercraft as part of the proposed project will be required to obtain Marine General Liability insurance.

Organizations who will use owned, rented, or leased automobiles to transport youth under the age of 17, seniors and/or people with disabilities as part of the proposed project will be required to obtain Commercial Auto Liability insurance.

If the applicant is fiscally sponsored, the insurance may be held by either the sponsored group or the fiscal sponsor. If the fiscal sponsor holds the Certificate of Insurance, it will need to name both the City of Tacoma and the sponsored group as additional insured. If the sponsored group holds the Certificate of Insurance, it will need to name the City of Tacoma as additional insured.

HOW TO APPLY

Applications must be submitted through the Community Arts Projects Funding online application form at tacomaarts.submittable.com/submit. The application form will ask for the following items:

- Basic contact and project information including a brief (40 words or less) overview of your project and its intent
- Budget (A budget form will be provided within the application. Click here to see an example budget.)
- Narrative Responses (written, video, or audio responses to questions outlined in the Evaluation Criteria & Narrative Response Guidelines section below)
- Location Confirmation or Plan: If you have a confirmed location, provide written permission (email or letter) from the property owner to indicate their willingness to host the proposed public component. Or, if you do not yet have a confirmed location, provide a written explanation of the preferred location along with a clear plan of what you will need to do to secure the necessary sites/partnerships should funding be awarded. A letter is not needed if applicant organization is hosting project virtually or at a location they own.

  Struggling to find a location for your project? We encourage you to reach out to staff, who are available to help brainstorm ideas.
- Letter of Commitment: If you are collaborating with any organizations or individuals whose role is central to your project's success, provide written confirmation (letter or email) of their commitment to your project.
- Artistic Work Samples and descriptions

One-On-One Support (optional)

Applicants are strongly encouraged to email or call Naomi Strom-Avila at nstrom-avila@tacoma.gov or (253) 591-5191 with questions about or assistance with any part of this application.

Virtual Application Workshop (optional)

An application workshop will be held on Wednesday, October 8, 2025, 5:30 - 7 pm, online at bit.ly/26CAPworkshop. This workshop will be recorded and posted at tacoma.gov/artsopps. First time applicants are strongly encouraged to attend this workshop or watch the recording.

Preliminary Application Feedback (optional)

Applications submitted by October 17, 2025, are eligible for preliminary review and feedback from staff, by request. Complete your application in Submittable and check the box to request feedback. Staff will offer feedback by email to the best of their abilities based on past funding panel experience. Staff will then open the application for final edits by the applicant. Final edits must be made by October 27, 2025, 11:59 pm. Staff does not vote on or select funding recipients; applicants should use their own best judgement when deciding if or how to incorporate staff feedback.

Application Deadline: Applications must be received by **Monday, October 27, 2025, 11:59 pm**. The online form will close automatically at that time; it will not be possible to submit an application after the deadline. There will be no exceptions. Note that staff will not be available to answer questions or offer technical support after 5pm on October 27. We strongly encourage applicants to submit at least a day in advance of the deadline in order to avoid any technical difficulties at the last minute.

VIDEO GUIDELINES FOR NARRATIVE RESPONSES

Narrative responses submitted in video format should be low-tech, unedited, without filters, scene changes, or multiple clips. One video should be created for each narrative response. Videos may be up to 3 minutes each for Programming Merit and Equity responses, and up to 2 minutes each for Community Impact and Capacity to Complete the Program responses. The video should:

- Be clear and focused footage of only one person communicating;
- Be easy to hear the applicant communicating;
- NOT contain multiple clips and/or reels or be edited in any way, including voiceovers;
- NOT contain work samples in any format (music, dance, visual art, etc.)

AUDIO GUIDELINES FOR NARRATIVE RESPONSES

Narrative responses submitted in audio format should be clear and easy to hear without any additional audio including music and/or any background noise that is not the applicant's own voice. One audio file should be created for each narrative response. Audio files may be up to 3 minutes each for Programming Merit and Equity responses, and up to 2 minutes each for Community Impact and Capacity to Complete the Program responses. The audio should:

- Be clear and easy to hear the applicant communicating;
- Include only the voice of one person communicating;
- NOT be edited including auto-tune, sped up or slowed down manipulation, and/or higher or lower pitched;
- NOT contain work samples in any format (music, performance, literary arts, etc.)

EVALUATION CRITERIA AND NARRATIVE RESPONSE GUIDELINES

Your application as a whole should tell a clear story about the project you are proposing and how it will be produced. Provide complete written, video, or audio responses to the following items. Do not expect the panelists to be familiar with your project or your intentions; you must be very clear about what your project is and how it addresses the evaluation criteria. Panelists will evaluate each application using the following criteria. The financial need of an applicant organization is not considered when evaluating applications. Some applicants may find it helpful to collect their thoughts or draft their narrative responses in a separate Word document and then copy and paste the responses into the online application form or use those notes when preparing a video or audio response. To assist in this, you can use this Word document template listing all of the narrative questions.

Evaluations are based on the following factors:

Programming Merit (40%)

Programming Merit will count for 40% of the applicant's score. Programming Merit can include:

- Fair compensation to artists and project collaborators that is appropriate based on the project and capacity of the producing organization. Fair compensation includes competitive fees, in-kind compensation, and/or fair value exchange for services.
- Demonstrated skill, purpose, and ability to communicate through the proposed artistic media
- Arts projects and strategies that center racial and/or social justice
- Positive impact on artists and arts organizations, particularly BIPOC artists and organizations, including payment of competitive fees for their services
- Centering of and meaningful engagement with economically or socio-economically marginalized communities, LGBTQIA+ communities, people with disabilities, and/or BIPOC communities
- Centering artistic and/or cultural forms that are underrepresented in Tacoma

- Potential to reach underserved populations such as those whose opportunities to experience the arts are limited by geography, historical exclusion, and marginalization due to race, ethnicity, sexual orientation, gender identity, economics, disability, or other social or institutionally imposed barriers
- Creation or refinement of new work or creative reinterpretation of existing work
- Collaborations between artists, particularly those working in different artistic disciplines or communities
- Broadening and/or deepening public knowledge, understanding, and appreciation of and access to the arts
- Projects that represent an artistic challenge or stretch
- Lived experience of the culture bearers involved in the project
- Alignment of the art project to the organization's mission, audience, community, and/or constituency

When evaluating applications for Programming Merit, the panel will be looking at answers to the following narrative questions; compensation provided to artists as listed in the proposed budget; confirmation from any organizations or individuals whose role is central to the project's success; and artistic work samples that demonstrate skill, purpose, and ability to communicate through the proposed artistic media.

Please consider the following prompts (400 words or less or up to 3 minutes of video or audio):

- Describe the project including dates, times, locations, and cost for participants.
- Which specific parts of the project will Community Arts Projects funding support?
- Who are the artists involved? Why were they selected or how will they be selected? How will they be compensated and at what rate or in what ways (fees, in-kind compensation, other fair value exchange)?
- How does the project meet the evaluation criteria (examples listed above) for Programming Merit?

Equity (30%)

Equity will count for 30% of the applicant's score. Equity means minimizing historical, systematic, and institutional disparities and maximizing opportunities for all people. Equity takes into account context: history, current realities, and future outcomes. Equity advances social justice, which is about the distribution of social and economic resources and opportunities to create a more just society. The purpose of equity in Community Arts Projects programming is to foster greater inclusiveness, increase diversity, and broaden participation in arts programming. Equity work may look different for different applicants, depending on their mission, leadership, and the communities in which they work, and there is no single "correct" approach for this funding. The Tacoma Arts Commission will use the City of Tacoma's Equity Index as one way to frame where needs are greatest.

The Tacoma Arts Commission and its staff are dedicated to promoting equity and social justice through the arts. We encourage applicants to address how they are representing diverse racial/ethnic identities, gender identities, and abilities within their organization and in their proposed project, and/or how and why they are focusing on an underrepresented segment of the community. When evaluating applications for Equity, the panel will be looking at answers to the following narrative questions and confirmation from any organizations or individuals whose role is central to the project's success.

Please consider the following prompts; focus on the prompts that apply to your organization (400 words or less or up to 3 minutes of video or audio):

- What art forms or cultural and aesthetic traditions will your project present? If applicable, what is your organization's relationship and/or connection to any specific cultural traditions presented in the project?
- How does the producing organization involve, represent, and/or center people and communities that have been most impacted by structural racism and other social and economic inequities?
- How does the producing organization address equity in its project, staff, and/or board?
- What specific steps have you taken, are you taking, or will you take to diversify project attendees, staff, volunteers, and/or board members? If your organization focuses on a specific cultural community, please describe how attendees, staff, volunteers, and/or board members reflect that community.
- Please list any known demographics of project staff, volunteers, board members, and/or attendees. If data is not available, explain what plans you have in place to collect it in the future.

Community Impact (20%)

Community Impact will count for 20% of the applicant's score. The most successful applicants will explain how proposed activities will reach intended audiences and/or historically underserved/underrepresented segments of the community (can include underrepresented art forms). All arts activities supported by the Tacoma Arts Commission must be open to the public and accessible to the full breadth of Tacoma's residents. When evaluating applications for Community Impact, the panel will be looking at answers to the following narrative questions.

Please consider the following prompts (250 words or less or up to 2 minutes of video or audio):

- What community need does this project address?
- What are the goals and expected outcomes for the project?
- How will you measure and evaluate the community impact of your project?
- Who are the primary intended audiences? How will you reach these audiences effectively?
- What is the estimated attendance for the project and how does this number compare to actual numbers from previous years or similar projects you've produced, if applicable?

Capacity to Complete the Project (10%)

Capacity to Complete the Project will count for 10% of the applicant's score. A successful application will demonstrate that the organization has the capacity and commitment to produce the proposed project. When evaluating applications for Capacity to Complete the Project, the panel will be looking at answers to the following narrative questions, the feasibility of producing the project with the proposed budget, confirmation of a location or a location plan, and confirmation from any organizations or individuals whose role is central to the project's success.

Please consider the following prompts (250 words or less or up to 2 minutes of video or audio):

- How will the past experience of the producing organization and/or lead staff support the success of this project?
- How are you collecting and using data and feedback from past projects to evaluate and improve future projects?
- Briefly describe the organizational and community support for this project.

Project Adjustment Explanation

If you apply for $6,000 of funding but are not selected for funding at that level, you have the option of being considered for funding at the $4,000 level. In this situation, please address the following in 250 words or less:

- How will you adjust your project to account for the reduced level of funding?
- How will you meet your goals with the reduced level of funding?

ARTISTIC WORK SAMPLES

Please select samples that illustrate the artistic merit of your project or past work that shows the artistic component you would like to have funded. Please review the artistic work sample formats below and select one format that best conveys the artistic components of your project. If your project is interdisciplinary, select one or two of the format options below to submit work samples in.

- **Images**

  Provide up to 10 images of artwork or art related activities. Submit only high-quality JPEG files.

- **Video**

  Provide URLs and/or digital video files for up to a total of three samples of work. Please make sure that work sample URLs remain live through December 2025 for the application review process. If you only want a portion of the work samples to be reviewed, indicate in the Description field of the online application form what time into the start of the samples the panel should begin review. The panel will view a minimum of 1 minute and a maximum of 3 minutes of the work samples.

- **Audio**

  Provide URLs and/or digital audio files for up to a total of three samples of work. Please make sure that work sample URLs remain live through December 2025 for the application review process. If you only want a portion of the audio samples to be reviewed, indicate in the Description field of the online application form what time into the start of the samples the panel should begin review. The panel will review a minimum of 1 minute and a maximum of 3 minutes of the work samples.

- **Writing**

  Provide a manuscript of up to 10 pages for poetry and fiction, or a maximum of 26 pages for plays, film scripts, and teleplays. The manuscript should be in an 8 ½" x 11" sized document, with a minimum font size of 11 points, and saved as a PDF or Word document.

BUDGET

The project budget provides an opportunity for the applicant to demonstrate that they have a financial plan for completing the proposed project, and to demonstrate the additional resources and community support that will help ensure success. This funding is seed money to help support projects; we encourage applicants to scale their proposed projects to work within their available budget. Applicants should employ a variety of revenue sources and/or donated support to fund their project. Applicants are allowed and encouraged to consider donated goods and services such as volunteer time, donated space, and donated materials and/or supplies.

The online application will provide a budget form to fill out with projected amounts for expenses and resources. Provide as much detail as possible within the form. Your budget proposal must be balanced, meaning that the Total Projected Expenses must equal Total Projected Resources. Projecting a profit would constitute a fundraising event, which cannot legally be funded with public dollars. To see an example of a completed budget form, click here.

Projected Expenses

In the Projected Expenses column, please list all costs associated with the proposed project, including all of the things that you will have to pay for, as well as all the things that you need but that will be given or donated to you to support your project (list these items under the DONATED section headings). We encourage you to consider the full cost of your project - including planning time, supplies, and appropriate compensation for collaborators - and include these expenses in your budget. Projected Expenses may include, but are not limited to:

- Artist fees – we highly encourage applicants to consider wage standards for artists and collaborators. One resource for determining wage standards for artists is the fee calculator provided by WageforWork.com.
- Staff, contractors, consultants, coordinators
- Production fees
- Space rental to create and/or present project
- Materials, supplies, equipment
- Insurance, licenses, permits
- Security, safety, or access services
- Promotion, marketing, outreach, project evaluation
- Printing, postage, distribution
- Phone, internet, digital access

Projected Resources

In the Projected Resources column, please list all sources of support for your proposed project, including any cash resources you will use to support your project, as well as all the things that will be given or donated to you to support your project (these donated resources will auto-populate based on what you enter in the DONATED sections of the Projected Expenses column). Projected Resources may include, but are not limited to:

- Admission, registration, or tuition fees
- Other funding from the City of Tacoma (Tacoma Creates, Special Events Funding, Neighborhood and Community Services, etc.)
- Funding from county, state, or federal departments
- Grants from foundations
- Donations from corporations or businesses
- Donations from individuals, civic groups, or associations
- Advertising or concessions sales
- Applicant's own cash
- Volunteer time – volunteer hours may be calculated at $41.70 per hour (based on the Independent Sector Value of Volunteer Time in Washington State)
- Donations of supplies, services, materials, or space