



**AGENDA**  
**Summit County RAP Tax Cultural Information**

Wednesday, April 12, 2023

NOTICE is hereby given that the Summit County Recreation Arts and Parks Advisory will meet electronically, via Zoom, and at the anchor location of the Summit County Richins, 1885 W. Ute Blvd., Park City, UT 84098 Room 133

**To participate in the meeting: Join Zoom:**

<https://summitcountyut.zoom.us/j/9369994757?pwd=K0RHc1NrNWlyMlF2OE9JaklkTlhvUT09>

Meeting ID: 936 999 4757 Passcode: 041223

**Or dial: 1 669 900 9128 US**

11:30 AM- 12:30 PM - 2023 RAP Cultural Informational Workshop.

12:30 PM – Meeting Adjourned

*Members of the Committee will attend by electronic means, using Zoom (phone or video).*

*Such members may fully participate in the proceedings as if physically present.*

Individuals with questions, comments, or needing special accommodations pursuant to the Americans with Disabilities Act regarding this meeting may contact Amy Jones at 435-336-3042

Posted: April 11, 2023



- **Program Purpose**

- The purpose of the program is to support organizations that enrich the overall quality of life for residents throughout the County. The Recreation Arts and Parks (RAP) Program is committed to fair and equitable access to RAP funding and educational resources. It will also work to increase the public awareness of the value of the RAP Program. The RAP Program exists to enhance financial support of the County's cultural organizations through the imposition, collection and distribution of a 1/10<sup>th</sup> County sales and use tax.

## Program Overview

- ▶ Enabled by Legislature, exists because of State Statute
- ▶ Voted on by taxpayers of Summit County
  - ▶ 1/10 of 1% sales tax or 1 penny for every \$10 goes towards benefitting the community
- ▶ Reauthorized November 2020 for another 10 years

## Timeline – Process & Applications Review

- ▶ May 2023 – Committee meets to review applications
- ▶ May 2023 – Committee conducts interview of applicants
- ▶ June 2023 – RAP Funding recommendations are presented to County Council
- ▶ June 2023 – Council approves funding recommendations and agreements are mailed to recipients

# RAP Cultural Eligibility

- Grant recipients must have 501(c)(3) nonprofit status and registered with the Utah or is a municipal or county cultural council such as the Summit County/Arts Council and meets the purpose of that statute
- Provides cultural opportunities to Summit County residents
- Qualifying Organizations must pass the RAP Program's minimum Summit County Financial Health Assessment

# Documents for Reference

- ▶ RAP Tax Cultural Application Guidelines

[https://summitcounty.org/DocumentCenter/View/18986/2023-RAP-Application-G](https://summitcounty.org/DocumentCenter/View/18986/2023-RAP-Application-Guidelines)

# RAP Eligible Categories

- ▶ Cultural:
  - ▶ The advancement and preservation of:
    - ▶ Natural history
    - ▶ History
    - ▶ Humanities
    - ▶ Art
    - ▶ Arts education
    - ▶ Music
    - ▶ Theater
    - ▶ Dance
    - ▶ Cultural arts
    - ▶ Folk arts
    - ▶ Literature
    - ▶ Storytelling

# RAP Eligible Disciplines

- ▶ Arts Education
- ▶ Dance
- ▶ Folk Arts
- ▶ History and Museums
- ▶ Cultural Arts
- ▶ Performance Arts
- ▶ Local Arts Council
- ▶ Public Radio Programming
- ▶ Music
- ▶ Natural History
- ▶ Theatre
- ▶ Visual Arts

# RAP Eligible Categories

- ▶ Botanical:
  - ▶ The advancement and preservation of plant science through:
    - ▶ horticultural display
    - ▶ botanical research
    - ▶ community education



## RAP Does NOT Fund

- |   |   |
|---|---|
| <ul style="list-style-type: none"><li>➤ Accumulated deficits or debt retirement</li><li>➤ Capital Improvements</li><li>➤ Public schools and/or school programs or hiring of temporary or permanent staff</li><li>➤ Lobbying Expenses</li><li>➤ Scholarships, purchase awards or cash prizes</li><li>➤ Magazines or Newspapers</li><li>➤ Broadcast network or cable communications systems (if a Class 1 or 2 County)</li><li>➤ Performance, events and activities that take place outside Summit County</li></ul> | <ul style="list-style-type: none"><li>➤ Activities intended primarily for fundraising</li><li>➤ Recreational, rehabilitative or therapeutic programs</li><li>➤ Social Service Programs</li><li>➤ Fireworks</li><li>➤ Sister city programs</li><li>➤ Rodeos/No Municipalities</li><li>➤ Non-cultural celebrations</li><li>➤ Activities that are primarily religious in purpose</li><li>➤ Cash reserves</li></ul> |
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# Funding Amount Considerations

- ▶ Organizations requesting \$5,000 or less are not required to submit a review, compliance report or audit
- ▶ If the organization will not be submitting a review or audit, do not ask for more than \$15,000
- ▶ Organizations requesting \$15,000 or less may not receive more than 50% of their annual operating budget from RAP Tax Cultural funds
- ▶ Organizations submitting audited financial statements may not receive more than 35% of their G&A expenditures from RAP Tax Cultural funds.

## Reporting Requirements Non -profit Organizations Receive RAP Cultural Tax Money

- ▶ If your organization received Federal, State and Local money with a combined total is between \$1 and \$100,000, no additional financial reporting is required.
- ▶ If your organization received Federal, State and Local money with a combined total is between \$100,000 and \$350,00, a Compilation of Accounts by an independent public accountant is required.
- ▶ If your organization received Federal, State and Local money with a combined total is between \$350,00 and \$1,000,000, a Review conducted by independent certified accountant is required.
- ▶ If your organization received Federal, State and Local money with a combined total more than \$1,000,000, an Audit in accordance with generally auditing accepted standards (GAAS) is required.

# Actual Use/Compliance Report & Financial Reporting

- ▶ Actual Use/Compliance Report– must be submitted with the Grant Application. It includes a narrative to the RAP Tax Committee of how the last grant was spent.
- ▶ Under 2-14-3: 2) The RAPACs shall establish an application form and review process which requires organizations or facilities requesting funds, to include sufficient financial information, including, but not limited to, annual income and expenses for a three (3) year period or other financial information as may be required by law or by the application.
- ▶ Financial Reporting– “Financial Reporting Guidelines” will be sent to organizations with their agreements. This document outlines what to provide to the County– within a year– to ensure the money was spent in accordance with the Agreement.

For RAP Cultural Applicants convenience attached are the Summit County Policy documents that define and regulate RAP C

Summit County Code 2 -14-1

[https://codelibrary.amlegal.com/codes/summitcountyut/latest/summitcounty\\_ut/0-0-0-11034](https://codelibrary.amlegal.com/codes/summitcountyut/latest/summitcounty_ut/0-0-0-11034)

Summit County Wide Policy No.1 -A

<https://summitcounty.org/DocumentCenter/View/18987/CulturalTax-Policy-No-1-A>

Utah State Legislature 59-12-S701 Part 7

[https://le.utah.gov/xcode/Title59/Chapter12/59\\_12-S701.html](https://le.utah.gov/xcode/Title59/Chapter12/59_12-S701.html)

