



2025 Advisory Overview

Program Overview

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 1/10th County sales and use tax.

- 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 & Application Review

March 31

- Applications due by 5 p.m. MST online at [summitcounty.org/cultural grant](https://summitcounty.org/cultural-grant).

April 28 from 1:00-5:00pm and April 30 from 1:00 - 5:00pm:

- Grant Applicant Interview with entire RAP Cultural Tax Committee.

May 2

- RAP Cultural Tax Committee deliberation.

May 14

- RAP Cultural Tax Grant recommendations presented to Summit County Council by the committee.



The Culture Tax Application Is Here!

Applications will be available online

March 3rd through the 30th at 5:00 PM, MT.

Application Guidelines, Committee Information, and other documents can be found here, too!

<https://www.summitcounty.org/867/RAP---Cultural-Tax-Grant>

Are you Eligible?

Minimum requirements for applicants/applications to the Culture Tax Grant include:

- Grant recipients must have 501(c)(3) nonprofit status and registered with the State of Utah or is a municipal or county cultural council such as the Summit County/Park City 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

Are you Eligible?

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

Are you Eligible?

Eligible Categories

Cultural:

The advancement and preservation of:

- Natural history
- History
- Humanities
- Art
- Arts education
- Music
- Theater
- Dance
- Cultural arts
- Folk arts
- Literature
- Storytelling

Botanical:

The advancement and preservation of plant science through:

- Horticultural display
- Botanical research
- Community education

Financial Review

RAP TAX CULTURAL APPLICATION PROCESS : Applicants that have received a grant from the County Council are required to submit a written financial report detailing the use of the granted funds with supporting documentation. Supporting documents should explain how grant funds were spent in accordance with any restrictions outlined in the agreement.

It is mandatory that the applicant submit the financial report on the form provided by the County; no other financial reports shall be accepted.

The financial report shall be submitted to the County Manager when the project detailed in the grant is completed or no later than eighteen (18) months after the County Council's approval.

Untimely submitted financial reports shall result in a ten percent (10%) penalty in the event the applicant receives funding. The ten percent (10%) penalty shall be applied to the next year's funding allocation. Financial reports received after January 15th shall automatically disqualify the applicant from eligibility for Restaurant Tax funding during the next grant cycle.

Culture Tax Grant Funding

“Financial Reporting Guidelines” will be sent to you with your Agreement.

This document outlines what to provide to the County within a calendar year to ensure the money was spent in accordance with the Agreement.

The financial report shall be submitted online at
<https://summitcounty.org/867/RAP---Cultural-Tax-Grant>

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.

RAP Does NOT Fund

- Accumulated deficits or debt retirement
- Capital Improvements
- Public schools and/or school programs or hiring of temporary or permanent staff
- Lobbying Expenses
- Scholarships, purchase awards or cash prizes
- Magazines or Newspapers
- Broadcast network or cable communications systems (if a Class 1 or 2 County)
- Performance, events and activities that take place outside Summit County

- Activities intended primarily for fundraising
- Recreational, rehabilitative or therapeutic programs
- Social Service Programs
- Fireworks
- Sister city programs
- Rodeos/No Municipalities
- Non-cultural celebrations
- Activities that are primarily religious in purpose
- Cash reserves

Reporting Requirements

Non-profit Organizations Receiving RAP Cultural Tax Money

- If your organization received Federal, State and Local money with a combined total that 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 that is between \$100,000 and \$350,00, a Compilation of Accounts by an independent certified public accountant is required.
- If your organization received Federal, State and Local money with a combined total that is between \$350,00 and \$1,000,000, a Review conducted by independent certified public accountant is required.
- If your organization received Federal, State and Local money with a combined total of more than \$1,000,000, an Audit in accordance with generally auditing accepted standards (GAAS) is required.

Reporting Requirements

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 funds were 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.

RAP Cultural Applicant Resources

Attached are the State Code and County Policy documents that define and regulate RAP Cultural.

- Summit County Code 2-14-1

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/Cultural-RAP-Tax-Policy-No-1-A>

- Utah State Legislature 59-12-S701 Part 7

<https://le.utah.gov/xcode/Title59/Chapter12/59-12-S701.html>

Scoring of Applications

Each Application is scored by the individual Committee Members.

Their score reflects how well the applicant and County's' objectives align within following categories:

1. Does the event/program align with the sustainable tourism objective - up to 20 points
2. Does the event/program provide cultural tourism within Summit County – up to 10 points
3. What additional funding is the event/program trying to secure - leverage – up to 15 points
4. Does the event/program have the ability to generate Restaurant Tax – up to 20 points
5. Is the event/program new and/or developing – up to 10 points
6. Does the funding provide an investment into a local asset either physical or iconic - up to 25 points

Highest score 100/100 points

Thank you!

