

AMENDMENT TO SUMMIT COUNTY
COUNTY-WIDE POLICY No. 1-A
ON
RECREATION ARTS AND PARKS PROGRAM

Background:

In 2000, Summit County voters approved a 1/10th of 1% increase in the local sales and use tax as a means of enhancing funding for local cultural organizations and recreational facilities within Summit County. Funds are to be distributed as consistent with Utah Code Ann. §59-12-701, *et. seq.*, as amended.

Voters again overwhelmingly approved this initiative in 2011 with 67% of the vote.

To carry out the provisions of the act, the County has created an advisory committee codified in Title 2, Chapter 14, Summit County Code.

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 1/10th of 1% County sales and use tax.

1.0 Policy

Under the Cultural RAP Program the County Council shall allocate the revenues collected annually as a result of the imposition of a sales and use tax designed to help defer costs for the County's qualifying cultural organizations consistent with Utah Code Ann. §59-12- 701, *et. seq.*, as amended, and Summit County Code, Title 3, Chapter 3b.

This policy is not intended to define the policy or procedures of the recreational facility parks portion of the RAP sales and use tax.

- Up to 1.5% of the revenues collected provide resources toward the administration of the program and the balance of the revenues shall be allocated annually to qualifying organizations as defined below.

2.0 Definitions

The following definitions shall be used when referenced hereinafter:

- 2.1 Act — Title 59, Chapter 12, Part 7, Utah Code Annotated and the definitions as provided in the act, as amended.

- 2.2 Application Form — the document(s) specified by the RAP Program of Summit County for use by organizations which request funds pursuant to this Policy, including any required attachments and supporting documents.
- 2.3 Compliance Report — a narrative report of how grant money was awarded, and how it was spent.
- 2.4 Financial Report — a year end list of all expenditures made with the use of RAP tax funds backed up by copies of invoices paid or checks written. This report must be sent to the Assistant County Manager.
- 2.5 Nonprofit — an organization or corporation that is not organized, created, operated or maintained to generate a profit or distribute income to its members, directors, officers, or corporation. Certification by the Internal Revenue Service as an organization qualifying under § 501(c)(3) of the Internal Revenue Code is required for any nonprofit organization to qualify for funds hereunder.
- 2.6 Notice to an Applicant — notice to an applicant is sent by regular mail to the name and address provided by the applicant in the application form for RAP funds.
- 2.7 Primary Purpose — the main goal, the fundamental intent, the core purpose or mission of an organization.
- 2.8 Qualifying Organization — cultural organization as defined by the Act that:
 - 2.8.1 Maintains nonprofit status or is a municipal or county cultural council such as the Summit County/Park City Arts Council and meets the purpose of the statute; and
 - 2.8.2 Has a primary purpose that corresponds with the definitions for a cultural organization as described in the statute.
- 2.9 RAP Tax Committee — the appointed volunteer board(s) that reviews applications and makes recommendations to the County Council.
- 2.10 Salary — includes all compensation, bonuses and monies paid to all individuals as well as for other services provided to the organization by an employee.
- 2.11 Summit County/Park City Arts Council — is a nonprofit cultural arts umbrella organization, dedicated to supporting and promoting arts and culture in Summit County.

3.0 General Guidelines

- 3.1 Funding for this program comes from the sales and use tax revenues that are collected by the State of Utah and distributed to Summit County. To ensure more

funds are not disbursed than received for the year, total actual fiscal year revenues cannot be disbursed until received by the County Treasurer, recorded by the County Auditor and reconciled by the County Manager.

- 3.2 Organizations requesting funds must meet the definition of a “Qualifying Organizing” as defined herein at the time of the application form deadline.
- 3.3 All qualifying organizations may apply once per calendar year.
- 3.4 The RAP Tax Committee shall issue public notice detailing the date, time and place of (1) availability of application forms, (2) deadline for filing completed applications for RAP funding and (3) all meeting dates of the RAP Tax Committees.
- 3.5 An application form must be accurate and complete and all supplemental information included prior to the deadline. Late submissions will not be accepted. It is not the responsibility of the RAP staff to contact the applicants regarding information missing from their application.
- 3.6 Each qualifying organization must submit a Compliance Report detailing how it expended the funds it received in the prior year, if applicable. This report must be submitted along with the grant application for the new year. Future RAP funding may be withheld due to inadequate, incomplete, or non-submitted Compliance Reports. The Compliance Report is in addition to the Financial Report required by the County Manager. RAP funding may not be used for the following expenditures:
 - 3.6.1 Accumulated deficits or debt retirement;
 - 3.6.2 Capital Improvements;
 - 3.6.3 Public schools and/or school programs or hiring of temporary or permanent staff in any school or school system;
 - 3.6.4 Lobbying Expenses;
 - 3.6.5 Scholarships, purchase awards or cash prizes;
 - 3.6.6 Magazines or newspapers;
 - 3.6.7 Broadcasting network or cable communications systems;
 - 3.6.8 Performances, events and activities that take place outside of Summit County;
 - 3.6.9 Activities intended primarily for fundraising;
 - 3.6.10 Recreational, rehabilitative or therapeutic programs;

- 3.6.11 Social Service Programs;
 - 3.6.12 Fireworks;
 - 3.6.13 Sister-city programs;
 - 3.6.14 Rodeos;
 - 3.6.15 Non-cultural celebratory events;
 - 3.6.16 Activities that are primarily religious in purpose;
 - 3.6.17 Cash reserves;
 - 3.6.18 Start-up organizations;
 - 3.6.19 Private Foundations.
- 3.7 Competitive Process: Organizations that apply and qualify are not guaranteed funding.
 - 3.8 All recipients must come from one of the eligible disciplines as defined by the Act.
 - 3.9 All applicants and recipients shall abide by professional and ethical nonprofit standards. The Utah Nonprofit Association (UNA) provides assistance to nonprofit organizations to achieve these standards. Organizations not a member of UNA, may be required to include a copy of their professional and ethical standards with their RAP application.

4.0 Application Process

- 4.1 The RAP Tax Committee will issue public notice prior to the time the application form becomes available each year. Notices will appear in local media.
- 4.2 Application forms for funding can be accessed on the Summit County website.
- 4.3 All requests for funds must be submitted on the official application form provided on the County website.
- 4.4 Applications for funding must be submitted to the County's Assistant Manager.
- 4.5 The Summit County website provides a guide for use by organizations submitting applications. When completing the application, organizations must refer to this guide for the current rules.
- 4.6 Applications must be submitted prior to the deadline. Applications received after the deadline will not be accepted.

- 4.7 The RAP Tax Committee will review the application form and accompanying material and conduct interviews with each applicant. After careful review and deliberation and based upon the submitted application and accompanying information, the RAP Tax Committee shall make recommendations to the County Council as to the program funds to be distributed to each qualifying organization.
 - 4.7.1 Fiscal information both within the application form and required as attachments may be reviewed by an accountant hired by the County and County attorney prior to the RAP Tax Committee's meeting at which qualifying organizations are identified. The accountant will review the application form material for accuracy, consistency, and compliance with fiscal requirements under the RAP Program.
- 4.8 An organization may request reconsideration of the RAP Tax Committee's final recommendation by submitting a written request to the County Council in accordance with Section 6 of this policy.
- 4.9 An organization may qualify for up to 50% of projected program costs, 50% of projected projects costs or 33% of projected general and administration costs.

5.0 Application Evaluation

- 5.1 RAP Tax Committee: Per Chapter 2-14 of the County Code, the RAP Tax Committee consists of a group of seven individuals appointed by the Summit County Council. The purpose of the RAP Tax Committee shall be to advise the County Council on allocation of funds received as a result of the imposition of the county sales and use tax pursuant to authority of Utah Code for the process.
- 5.2 Purpose: To provide cultural opportunities to Summit County residents.
- 5.3 Criteria:
 - 5.3.1 Qualifying Organizations must pass the RAP Program's minimum Summit County financial health test on an annual basis. Weak or negligent financial management may be grounds for exclusion.
 - 5.3.2 The stability of the organization is an important factor in funding.
- 5.4 County Council Process: Upon receipt of the RAP Tax Committee's recommendations, the County Council shall identify and approve qualifying organizations per the Act, Title 2, Chapter 14, Summit County Code and these policies and procedures. A list of qualifying organizations and the funds each is to receive shall be presented by the County Council at a public meeting.

6.0 Reconsideration Process

- 6.1 RAP Tax funds are not an entitlement, and the filing of an application form for RAP Tax funds, no matter how complete or comprehensive, is not a guarantee

that any funds will be awarded. As such, it should be clearly understood that the award of RAP Tax funds is in the nature of a competitive grant, and is awarded on the basis of merit and funds availability of which from year to year there is no guarantee.

- 6.2 Denial of funding or funding at a lower level than anticipated or desired is not a justification for reconsideration, nor should it be construed as a judgment on the particular merits of a specific organization or applicant. Applicants that were denied or received less than desired funding are encouraged to apply again during the next funding cycle. Applicants are encouraged to consult Summit County staff if they have questions about completing the application form or the application procedure. It is the sincere desire of the RAP Program to fund as many deserving organizations as feasible.
- 6.3 The grounds for reconsideration are limited to evidence of the following:
 - 6.3.1 A conflict of interest was not disclosed and it prejudiced the discussion of the organization's application; or
 - 6.3.2 Violation of RAP policy and procedures, County ordinances, or State or Federal statutes.
- 6.4 Dissatisfaction with the selection of the cultural organizations or with the funding allocations is not justification for reconsideration.
- 6.5 In cases where a written reconsideration request has been received by the County Council, the RAP Tax Committee will schedule a meeting within ten (10) days to consider the reconsideration request and submit their recommendation to the County Council.
- 6.6 The County Council will review and make a decision based on RAP Tax Committee recommendations on all reconsideration requests filed. Reconsideration requests not supported by evidence or not based upon one of the above grounds will be summarily dismissed.
- 6.7 If the County Council finds a reconsideration to have merit, the County Council will determine the final list of qualifying organizations and the funding allocated.
- 6.8 Applicants may not present to the County Council information that has not been previously submitted to the RAP Tax Committee.

7.0 Distribution of Funds

- 7.1 Approved organizations will be required to enter into a Summit County services agreement with Summit County prior to receiving funds. If any organization fails to return the services agreement, executed as required hereunder, within said time, it will not receive payments and may lose its qualification for funding in that cycle.

- 7.2 No checks shall be distributed until contracts are fully executed.
- 7.3 All funding will be based on actual sales and use tax receipts as received by the County Treasurer, recorded by the County Auditor and reconciled by the County Manager.
- 7.4 The County Council shall make the final determination as to the allocation of revenue among qualifying organizations in accordance with the Act, Title 2, Chapter 14, Summit County Code, and these policies and procedures.
- 7.5 Any past due balances owed to a County facility or agency may first be deducted before any distribution of RAP funding is made to a qualifying organization.
- 7.6 If an organization requests funding for a specific program or general operations and the RAP award is less than requested, the RAP Program assumes the organization will accommodate their programming to the funding amount awarded. If organizations find they must change their application scope more drastically, such as moving an event to a different time period than originally applied for, the organization may be allowed to modify its applications if they promptly inform the RAP Program of their difficulties, through written correspondence, and include how they propose to deal with the challenges that they have described in their request. The RAP Program will review the request and notify the recipient in a timely manner.

SUMMIT COUNTY COUNCIL

Christopher F. Robinson

Chair

ATTEST:

Kathy Sam
County Clerk



APPROVED AS TO FORM:

Helen Strachan
Summit County Attorney's Office