

## Summit County Cultural RAP Tax 2026 Application Guidelines

The Rap Tax Cultural application is a streamlined document. Most of the instructions have been placed in this guide.

**A completed application and attachments must be submitted by the required deadline of 5:00 PM Mountain Time, Monday, March 30, 2026. An incomplete application or any missing documentation will disqualify the organization from receiving 2026 RAP Grant funding.**

Additional information regarding the Summit County RAP Program can be found at <http://www.summitcounty.org/374/Grant-Information>. Concerns or questions may be directed to Amy Jones at 435-336-3042 or email [ajones@summitcounty.org](mailto:ajones@summitcounty.org)

### General Information:

- All 501(c)(3) organizations must be registered with the State of Utah and provide a Federal Tax ID number or a Utah entity number.
- Clarity and brevity are strongly encouraged.
- Minor reformatting of the application is allowed to ensure paper is not wasted, but the order of the information must be maintained.

### Best Practices:

- RAP Tax Cultural funds should not be the sole source of funding received by applicant organizations. Priority consideration will be given to organizations that can solicit and receive matching funds (cash or in-kind). Priority consideration will also be given to organizations that can demonstrate a strong connection to the community, have a substantial track record and show a stable financial history.
- It is expected that organizations will also seek funding or grants from other agencies or sources (such as the Utah Division of Arts and Museums, foundations, corporation, businesses, individuals, etc.).
- RAP Tax Cultural grantee organizations are expected to maintain professional and ethical standards. Joining the UtahNonprofits Association provides resources to assist nonprofits in this effort. Visit [www.utahnonprofits.org](http://www.utahnonprofits.org) for more information.

### Funding Amount Considerations

- Organizations requesting \$15,000 or less may not receive more than 50% of their annual operating budget from RAP Tax Cultural funds. In-kind contributions may count toward the 50% match.
- 50%/33% – An organization may qualify for up to 50% of projected program cost, 50% of projected projects cost or 33% of projected general and administrative costs.
- First time applicants may not be funded more than \$15,000.
- Organizations submitting one year of audited financial statements may not receive more than 35% of their G&A expenditures, or 50 % of project or program expense.

**Scoring RAP Tax Cultural Applications:**

- 1) Artistic/Cultural Vibrancy = 6 points
- 2) Public Benefit/Outreach = 6 points
- 3) Organizational Capacity = 6 points

Total of 18 points possible per organization

<u>Score</u>	<u>Rank</u>	<u>Rank Description</u>
6	Exemplary	A "perfect" application with virtually every criteria surpassing requirements. Fully meets or exceeds all four aspects of Artistic/Cultural Vibrancy, all five aspects of Public Benefit/Outreach, and all seven aspects of Organizational Capacity. The application is fully complete, well organized, and clear. Such an applicant has a history of being awarded and making excellent use of past RAP Tax grants.
5	Exceptional	An application that addresses all aspects of Artistic/Cultural Vibrancy, Public Benefit/Outreach, and Organizational Capacity. This rating is indicative of one which is complete in every detail but does not consistently surpass the categorical considerations as would an exemplary application. Demonstrated past effective use and accounting of past RAP Tax grants is critical for this ranking.
4	Very Good	An application that addresses all aspects of Artistic/Cultural Vibrancy, Public Benefit/Outreach, and Organizational Capacity. This rating is indicative of one which is complete in every detail but does not consistently surpass the categorical considerations as would an exemplary application. Demonstrated past effective use and accounting of past RAP Tax grants is critical for this ranking.
3	Good	Sufficient evidence is provided throughout the application that demonstrates funding criteria are met. The application is mostly clear and seems appropriate. The budget is realistic and reasonably aligned with the narrative. The applicant documents of their activities are of good or average quality and relevant. A reasonable accounting of good use of past RAP grant funding is presented.
2	Average	The applicant provides limited evidence throughout the application that demonstrates funding criteria is most likely met. The application is appropriate but with limited detail. The budget is not particularly well aligned with the narrative. The applicant provides limited documentation of the quality of the activities.
1	Marginal No Fund	The applicant provides very limited evidence throughout the application that demonstrates funding criteria are met. The application has limited detail to the extent the use of funds and proposed activities are unclear. The budget is not well-aligned with the narrative. The applicant provides limited or no documentation of the quality of the activities.

**An application which demonstrates exceptional Artistic/Cultural Vibrancy:**

- Engages qualified and diverse arts/cultural professionals
- Inspires and contributes to vibrant/energetic cultural community in Summit County
- Provides unique, impressive, and noteworthy contributions to its field
- Supports work that has merit and connects with the audience

**An application which demonstrates exceptional Public Benefit/Outreach:**

- Clearly demonstrates the organization understands, works with, and serves the Summit County community.
- Connects with the target audience
- Makes an effort to also reach out to underserved populations
- Demonstrates meaningful relationships with other stakeholders
- Is open to the public and welcomes all

**An Application which demonstrates exceptional Organizational Capacity:**

- Clearly demonstrates the organization is well managed and stable
- Has engaged, active and qualified Board, Staff and/or Volunteers
- Demonstrates strong partnerships with other art & cultural agencies
- Demonstrates diverse funding sources
- Sets goals and measures progress
- Sets a realistic and appropriate annual budget
- Clearly demonstrates the ability to implement project(s) and/or operations

It is the applicant's responsibility to thoroughly describe the project, how it will be accomplished and the roles of those involved. If requesting general operating expenses, the applicant must describe how the organization's mission and goals warrant funding.

**RAP Tax Cultural Will Not Fund**

- Accumulated deficits or debt retirement
- Capital Improvements (*In Summit County, a capital expenditure is defined as any single item that costs \$5,000 or more and has a useful life of 2 years*).
- Public schools and/or school programs or hiring of temporary or permanent staff in any school or school system
- Lobbying Expenses
- Scholarships, purchase awards or cash prizes
- Magazines or newspapers
- Broadcast network or cable communications systems (*If a Class 1 or Class 2 County*)
- Performances, events and activities that take place outside of Summit County
- Activities intended primarily for fundraising
- Recreational, rehabilitative or therapeutic programs
- Social Service Programs
- Fireworks
- Sister-city programs
- Rodeos
- Non-cultural celebratory activities
- Activities that are primarily religious in purpose
- Cash reserves
- Cultural Organization does not include (a) any agency of the state; (b) any political subdivision of the state; and (c) any educational institution whose annual revenues are directly derived more than 50% from state funds.

<b>Tentative 2026 Timeline</b>	
RAP Application Due	5:00 PM Monday, March 30, 2026
Committee Review	April 2026
Interviews of Applicants	April 2026
RAPAC'S recommendation to County Council	May 2026
Council Approves	May 2026

**Instructions for Completing the Application**

If the name of your organization is different than the name on your 501(c)(3) letter, you must submit a letter of explanation. There are 3 acceptable reasons:

1. You are an affiliate of a larger organization. For example, the The Saltaires Chorus is an affiliate of the Society for the Preservation and Encouragement of Barbershop Quartet Singing America. In this case submit a letter from your parent organization stating you have the ability to use this IRS letter and sign contracts.
2. You are a program of a university.
3. You have legally changed your business name. Show documentation that supports this change.

**Qualifying Information** - answer all the questions with the appropriate response.

This application covers the period from May 2026, through May 2027. The project or operations you are requesting RAP Tax Culture funding for needs to take place during a 12-month period within this time frame.

List your Utah Business Registration Entity Number. For more information visit <https://secure.utah.gov/osbr-demo/welcome.html> Utah Business Registration must be completed prior to applying for RAP Tax Culture funds. If your organization applies under the auspices of a municipality, write NA.

Basis for Contractual Authority - let us know how the person signing this application can sign the contract and why. Such as: 1) this person (include name) is an officer of the corporation 2) the board has given authority for (name of person) to contract 3) this person (include name) has the authority under the groups governing documents or 4) this person has been delegated the authority by local ordinance (if you are under a municipality). If the person signing the application does not have the authority to sign the contract, you can indicate on the signature page of this application who does have the authority to sign (and will be signing this year's contract).

**General Guidelines and Tips for filling out the application:**

**1. Organization and Project/Program Narratives:**

- a. This section is designed to provide the RAP Tax Culture Committee and staff with detailed information about your organization, community outreach, and how RAP Tax Culture funds will be used. Clarity and brevity in answers are encouraged. Provide information that will assist the reviewers in understanding your organization. Do not assume that the readers know anything about your organization.
- b. If you have more than one project, please copy and paste the matrix. If you have more than three projects/programs for which you want funding please combine similar ones together.

c. Please note RAP Tax Culture Eligible Disciplines are:

Arts Education	Local Arts Council
Botanical	Public Radio Programming
Dance	Music (please indicate whether it is choral, orchestral, or other)
Folk Arts	Natural History
Cultural Arts	Theatre
Performance Art	Visual Arts

d. Helpful metrics to consider:

- Subscribers means season subscribers or season ticket holders
- Members means those individuals that are affiliated as members
- Individuals donors means contributing above the membership category

## 2. Organization and Project/Program Financials:

- Explanations helps the Committee better understand how you will use the funds. Example: Program Expenses, \$4,000, purchase of fabric for costumes, wood, paint, and materials for sets.**
- If you are a Fiscal Agent applying for another arts/cultural organization or an arts/cultural project/program which maintains their own separate financial books, provide the organization's or project/program's Profit and Loss Statement.) Information in the matrix provided.
- Please itemize your funding requests by categories; be as specific as possible. (For example, under Contracted Services list Legal \$1,500; docent honorarium \$850; exhibit repair \$1,735).**
- In-Kind Contributions: Be sure to include rate information showing how you calculated dollar value for in-kind contributions. For example: if you show a dollar value of \$1,000 for volunteer services, how many volunteers are anticipated for how many hours and at what rate per hour? Donated materials should be calculated at fair market value. Only donated items that are directly involved in the project or operations described in this application should be included. Items or services unrelated to the project, program, operations even though received by the applicant are not acceptable.

### Previous Year Compliance Report (last page of Application):

In order to complete this section, it will be best to find last year's application and refer to it as you respond to these questions. Reporting Amount – must be the exact amount received from RAP Tax Cultural. The Compliance Report can be found here: <http://summitcounty.org/374/Grant-Information>

If your organization did not receive RAP funds in 2025, please indicate "NA – no funding received".

This application, when submitted, becomes a public document and may be requested by the public.

### Documents to be submitted with the RAP Tax Cultural application:

- Income and Expense reports for last 3 Years
- Date of 501(c)(3) status and copy of IRS letter.
- Utah Business Registration Entity Number
- Basis for contractual authority (signing authority)
- Organizational chart with total salary and benefits for the organization
- Board Members List including names, addresses, and phone numbers of Members

- Articles of Incorporation (only if this is your first time applying)
- Financial Reporting (see guideline requirements on application)

RAP Tax Cultural Committee Info:

NAME	EMAIL ADDRESS
Sharon Serpico-Hanson	<a href="mailto:shanson@summitcountyutah.gov">shanson@summitcountyutah.gov</a>
Katie Lindsay	<a href="mailto:klindsay@summitcountyutah.gov">klindsay@summitcountyutah.gov</a>
JaNae Blonquist	<a href="mailto:jblonquist@summitcountyutah.gov">jblonquist@summitcountyutah.gov</a>
Joe Frazier	<a href="mailto:jfrazier@summitcountyutah.gov">jfrazier@summitcountyutah.gov</a>
Les Kratter	<a href="mailto:Lkratter@summitcountyutah.gov">Lkratter@summitcountyutah.gov</a>
Vincent Novack	<a href="mailto:vnovack@summitcountyutah.gov">vnovack@summitcountyutah.gov</a>
Gail Rose	<a href="mailto:grose@summitcountyutah.gov">grose@summitcountyutah.gov</a>



**Steps to follow after Grant has been awarded:**

- **Contract:** Successful applicants sign agreements with Summit County before receiving any support. The contract outlines the particulars about funding.
- **Maintenance and Availability of Records:** Each applicant awarded RAP funding shall maintain accurate and complete financial records and authorize Summit County access to those records.
- **Financial Report:** Recipient shall submit a financial report which details the use of the granted funds, and which confirms that the funds were spent in accordance with any restrictions of the grant as outlined above. Please see document titled "Cultural RAP Grant Financial Reporting Guidelines" for specific directions. The financial report shall be submitted online at <https://www.summitcounty.org/867/RAP---Cultural-Tax-Grant>
- **Compliance with Laws:** Each recipient will comply with all federal, state and local laws, rules and regulations that govern and apply to its operations and in particular those laws created to protect the rights of individuals, including, but not limited to, those laws requiring access for persons with disabilities as well as the laws governing non-discrimination against all protected.
- **Credit:** An applicant awarded RAP funding must give Summit County Recreation, Arts and Park (RAP) credit in its list of supporters, in its promotional materials, including programs, flyers, websites, etc. The applicant must also acknowledge the public for its support of RAP.
- **Use of Funds:** If your organization is funded, it is expected that you will utilize the funding in the manner you indicated in your application. It is also expected that you will use the RAP in accordance to the specifications outlined in the agreement with Summit County.