

# Town of Springdale RAP Tax Policy

## Section 1 - Background:

Washington County imposed a county option RAP tax in 2015 pursuant to Utah Code 59-12-703 to fund botanical, cultural, recreational, and zoological facilities and organizations in Washington County. This voter approved tax was reauthorized in 2024. Funds collected by the County are allocated 15% to the County for qualifying cultural organizations and 85% to cities and towns based on a ratio of 2/3 population and 1/3 point of sale. The County also receives a small administrative portion. The amount of RAP tax funds is expected to increase slightly year to year, depending on annual taxable sales within Washington County.

Over the past five years, the Town has received the following amounts RAP tax funds. Projected RAP budget for next year is also estimated below and will be provided each following year on the RAP tax application webpage.

Fiscal Year	2020	2021	2022	2023	2024	*2025 Actual	Est. 2026 Budget
RAP Tax Received	\$43,915	\$48,881	\$65,733	\$45,844	\$56,415	\$23,425	\$58,000

(\*FY 2025 actual as of November 1, 2024)

## Section 2 – Definitions

**Cultural Facilities:** publicly owned or operated museum, theater, art center, music center, and other similar cultural or art facility, or public art projects and installations such as sculpture, murals, mosaic, and other similar public art.

**Cultural Organization:** a private non-profit organization or institution having as its primary purpose the advancement and preservation of natural history, art, music, theater, dance, or cultural arts (see UCA 59-12-702).

**Community Programs and Activities:** educational programs, lectures, guest speakers, art programs, community education, art or recreational related activities or events, or other similar activities.

**Recreation Facilities:** publicly owned or operated facilities such as parks, trails, playgrounds, and other similar facilities used for recreational purposes.

## Section 3 - Town Council Vision for Utilizing RAP Funds:

The Town Council has identified the following as its vision for utilizing the Town’s portion of the RAP tax funds:

- RAP taxes are limited purpose sales tax funds that need to be prioritized to provide the largest benefit to the community as a whole. While RAP tax funds will be used in accordance with UCA 59-12-703, specific limitations on RAP funding through the Town are noted in this policy in order to provide the benefits of available RAP funding to the widest community benefit possible.

- The Town Council may authorize up to 50% of the annual budgeted RAP tax to fund cultural or recreational facilities (recreation, arts and parks projects such as parks, trails, playgrounds, public art, and other similar projects) within the Town of Springdale to benefit residents and visitors. Funds may be used for the improvement of existing recreation, arts and parks facilities, replacement of recreational equipment in existing recreation facilities, or the development of new recreation, arts and park facilities and projects.
- The Council may exercise its authority and discretion in appropriating and using retained RAP fund balance to meet community recreation goals as outlined in this policy or adopted planning documents.
- The Town Council may authorize up to 50% of the total budgeted amount of RAP tax revenues to fund community focused programs and activities implemented by qualifying cultural organizations. RAP funds will not be used for general administrative or general operational expenses of cultural organizations.
- Excluding public recreational facility projects, no single cultural or recreational facility project may receive more than 25% of the total budgeted amount of RAP tax revenues each funding cycle. The Council may prioritize non-public recreation or cultural facility projects for multiple year funding as outlined below.
- No single qualifying cultural organization may receive more than 25% of the total budgeted amount of RAP tax revenues each funding cycle.
- Unallocated or unspent funds in any year will be retained for use in funding community recreation goals.
- Please see the example below of percentage breakdown by projects, programs, and single organizations.

Fiscal Year	2026 Budget
RAP Tax Received	\$58,000
50% Facilities and Projects	\$29,000
50% Programs and Activities	\$29,000
25% Single Cultural Organization Limit	\$14,500
25% Single Recreation or Cultural Project Limit (non-public projects)	\$14,500

- The Council encourages cultural organizations to also apply for RAP funds directly from Washington County.

#### **Section 4 – RAP Tax Application and Funding process:**

Applications requesting RAP tax funding will be considered once a year in conjunction with the Town's annual budgeting process. An online application will be made available through the Town's website. Applications must be submitted prior to April 1st of each year. Questions regarding funding or the application may be directed to the Town Manager.

The Town Council will review funding request applications in conjunction with the tentative budget review in May of each fiscal year and determine when and for what purpose RAP funds will be used and which projects will be placed on the priority list. Applicants must attend the Town Council meeting to present their application and answer questions.

The Town Council reserves the right to consider RAP funding at any time during the year for projects or programs that would otherwise qualify for RAP funding but were unexpected or unknown during the regular application cycle.

## **Section 5 - Recreation, Arts and Parks Projects:**

- Recreation, arts and parks projects include facilities and projects such as parks, trails, public art, recreation equipment and other similar projects.
- An organized club or group, a non-profit, or an individual may apply for project funding.
- The Council has developed a three-year priority list for RAP funded projects as part of the Town's budgeting and capital improvement processes.
- The Council will review applications for compliance with policy and recommendations and approve project funding and inclusion of the project on the priority list.
- Projects must be on the priority list in order to receive funding through RAP funds. The Council may add projects to the year-one (immediate) list and approve them for funding at the same time or add the project (or a portion of a project) to the priority list for funding at a later time.
- The Council may save or set aside funds for multiple years to satisfy a long-term project.
- An application form will be used to identify specifics about the project, including:
  - Project budget, including anticipated funding needs. RAP funds may not be more than 50% of project funding.
  - Sources of matching funds or other possible funding assistance.
  - Timing of improvements (start date, completion date, project milestones).
  - Who will be the primary beneficiary of the proposed project?
  - The ability of the proposer to complete the proposed project.
  - How will the goals and priorities of the Town, as outlined below from the [General Plan](#), be met by the proposed project.
    - Parks, Recreation, and the Arts Sub-Goals A and B
    - Public Health Sub Goal C
    - Land Use Sub-Goal C

## **Section 6 - Public Recreational Facilities**

- The Town may utilize RAP funds to fund new public recreational facilities, or the ongoing operating expenses of public recreational facilities developed within the Town, to replace or repair existing recreational equipment, procure new equipment to be used in recreational facilities, or otherwise improve recreation facilities.
- In funding new public recreational facilities or the ongoing expenses of public recreational facilities, the RAP funds to be used and the specific costs/equipment to be maintained/repared, will be included in the Town's tentative budget and reviewed by the Council in the budget approval process (i.e. no specific RAP application required).

## Section 7 - Community Programs and Activities – Cultural Organizations

- Qualifying cultural organizations (as defined by the State of Utah) may apply for limited funding for community focused programs and activities as outlined in this policy.
- Community focused programs and activities may be in the form of educational programs, art programs, lectures or guest speakers, community education, art, or recreational activities or events, or other similar activities. RAP tax funds shall not be used for general administrative or operational costs of an organization.
- The Council will review applications for compliance with policy and approve program funding.
- An application form will be used to identify specifics about the funding request, including:
  - The cultural organization requesting funding (organization mission, purpose, etc.).
  - A description of the program or activity to be funded, including who will be the primary beneficiary of the proposed funding.
  - A copy of the organization's annual operating budget for the previous year, the current year (including the requested funding), and the projected next year.
  - A specific budget for the program or activity showing program revenues and proposed expenses, including the requested funding.
  - A statement regarding any other funding sources that the organization has access to.
    - Specifically, has the organization applied for or received RAP tax funding through Washington County?
    - Identify other possible grants to fund this program/activity.
    - Identify other funding sources the organization has applied to or funds that have been awarded and used to leverage the requested RAP tax funds.
  - As RAP funding is not intended to be a year-after-year contribution, in addition to the budget information above, an applicant will provide:
    - If the organization has received RAP funding from the Town in the past five years.
    - If so, in what years, in what amounts, and for what programs/activities?
    - A summary of the program outcomes in each year.
    - A report from the preceding year funding (as an attachment to the application) indicating how program funding was used, lessons learned, and a statement of actual revenues and costs.
  - How will the goals of the cultural organization be met by the proposed funding?
  - How will the goals and priorities of the Town, as outlined below from the [General Plan](#), be met by the proposed funding?
    - Parks, Recreation, and the Arts Sub-Goal C
    - Public Health Sub-Goal B
    - Natural and Cultural Resources Sub-Goal D
    - Land Use Sub-Goal D