

## Guidelines for Funding of Cultural Organizations Utilizing Funds from the RAP Tax

Fifteen percent (15%) of funds generated by the one-tenth of one percent (0.1%) sales and use tax levied within Washington County effective April 1, 2015 to fund Recreational, Arts, and Parks (the "RAP tax") have been designated by the County Commission for support of cultural activities. The County Commission has established a RAP Advisory Board to oversee the process of receiving applications for funding and making recommendations to the County Commission for approval of disbursements from these funds. These Guidelines and the attached 2023 RAP Tax Cultural Funding Application have been approved by the County Commission for use by the RAP Advisory Board to administer the funding of cultural organizations throughout the county via the RAP tax.

## Qualifications for RAP Tax Funding for Cultural Organizations

Types of Activities: Art, music, theater, dance, cultural arts, or natural history

Types of Organizations: Either non-profit organizations/institutions having as their primary purpose the advancement and preservation of the types of activities listed above, or a Municipal or County Cultural Council having as its primary purpose the coordination of the county or respective municipalities' efforts to advance and/or preserve the types of activities listed above.

Non-profit organizations/institutions must submit a copy of the IRS letter of determination of 501(c)(3) status or similar IRS letter for whatever entity is serving as their financial sponsor for the purposes of qualifying for 501(c)(3) status.

A Municipal or County Cultural Council must be created by Washington County, or a municipality located within Washington County, and must provide documentation from the County or respective municipality of their cultural council status.

Uses of Funds: RAP funds may be requested for either operating expenses or capital projects. Funds may be requested for either specific standalone projects or supplements to the organization's annual operating budget.

Projected Schedule for Submission/Review/Approval of RAP Funding Requests

Deadline for submission of funding requests: September 30, 2023

Recommendations from RAP Advisory Board to County Commission: December 2023

County Commission Authorization to Fund Approved Projects: February, 2024

Disbursement of Funds for Approved Projects: Projected mid-March 2024 subject to fund

availability

## Criteria to be Considered in determining Funding

- How many people are part of your organization?
- How many free events are offered? Are discounted tickets offered to veterans or other groups such as students or the disabled?
- How many total events will your organization produce? What will the total audience be to these events?
- Will your organization have the opportunity to collaborate with any other Washington County arts or cultural organizations? If so, with whom, and when?
- Will your organization provide any community education opportunities such as symposiums, workshops, master classes, or any others forms of education?
- What is the artistic or cultural merit of project? How will project contribute to artistic/cultural development within Washington County?
- How will project contribute to overall Washington County growth and economic development?
- How will project enable a demonstrable incremental increase in organization's recurring offerings as opposed to helping fund already existing offerings?
- How will organization promote and attribute project being enabled by RAP funding?
- What proportion of project funding will be raised from sources other than RAP?
- If organization does not yet have an IRS determination letter for 501(c)(3) status and is instead relying on a determination letter for a Financial Sponsor to qualify, what percentage of the RAP funding grant will be retained by the Financial Sponsor as a fee for services?
- How broadly will benefits of project be readily available to the public/patrons?
- What costs will the public/patron be required to bear to take advantage of project?
- Generally, funding applications that are submitted completely and clearly with all required information provided will be given priority consideration. Applications that contain actual bid information rather than rough estimates, and a rigorous easy-to-understand explanation of the overall budget for the requesting organization will also be given priority consideration.
  In future years, application forms will call for reports on execution effectiveness of projects approved in prior years. Again looking ahead to future years, past funding of an organization will not be considered as setting a precedent for future funding. Each year requests will be reviewed based on their own merits. Organizations which have not used previously awarded funds may jeopardize their chances for new funding.

## Application Procedures

Complete the attached 2023 Application for Funding as clearly and concisely as is possible. All information should be limited to the pages provided on the application except where additional information is requested. Questions concerning the application request should be directed to:

Jayanne Lewis, Deputy County Clerk Telephone (435) 301-7000 Email jayanne.lewis@washco.utah.gov Submit completed application either by mailed hard copy or email attachment to the appropriate address:

For hard copy applications:

Jayanne Lewis, Deputy County Clerk Washington County 111 East Tabernacle St. George, UT 84770

For email attachment applications:

Email jayanne.lewis@washco.utah.gov

Deadline for Receipt of Applications: Friday, September 30, 2023 12:00 Noon