

Bountiful City Recreation Arts & Parks (RAP) Tax
Program Guidelines
FY 2025-2026

Background

In November 2024 Bountiful voters approved a 10-year extension of the City’s Recreation, Arts, and Parks (RAP) Tax pursuant to the following question:

“Shall the City of Bountiful, Utah, be authorized to impose a 0.1% sales and use tax to fund parks improvements, recreational improvements, and cultural facilities and organizations for the City of Bountiful?”

Following approval by the voters, funding became available on April 1, 2016 for projects as allowed by State Law and approved by the City Council.

An information pamphlet created by the City was distributed to residents and provided voters with an idea of what the intended uses of the funds would be. This is an excerpt from the pamphlet:

What will the RAP Tax proceeds be used for?

State law allows the RAP Tax to fund a broad range of parks, recreational facilities, and arts and cultural projects and activities. The goal of the City is to enhance Bountiful resident and visitor experiences through investment in parks, art, cultural, and recreational offerings. This goal is accomplished by analyzing options, and providing funds to develop parks, recreational facilities, and to cultural projects and organizations of benefit to Bountiful citizens, such as:

- Park Improvements
- Park Play Structures and Improvements
- Sports and Field Facilities
- Pavilion and Stage Improvements
- Trails
- Grants to Arts and Cultural Groups and Programs

The City Council has set aside 11% of the proceeds annually for grants to eligible arts and cultural organizations and programs. **Total grant funding available in FY 2025-2026 is anticipated to be up to \$76,125.**

Program Guidelines

Eligible Activities Under Utah State Code for Cities

State law allows RAP Tax to be used for the following eligible types of activities specified in Utah Code Annotated 59-12-1402:

- (i) fund cultural facilities, recreational facilities, and zoological facilities and botanical organizations, cultural organizations, and zoological organizations in that city or town; or
- (ii) provide funding for a botanical organization, cultural organization, or zoological organization to pay for use of a bus or facility rental if that use of the bus or facility rental is in furtherance of the botanical organization's, cultural organization's, or zoological organization's primary purpose.

City Council Intents:

1. Not-for-Profit Status

To be eligible for funding, applicants must be registered not-for-profit organizations.

2. Emphasis on Project Costs over Operating Costs

Priority will be given for funding of project costs. This guideline is designed to help ensure that funding is available to improve programs or opportunities for residents of Bountiful and not to create a dependency for funding support by the City. Operating costs such as salaries, marketing, maintenance, software, utilities, etc. will generally not be eligible for funding. Building related fixtures and equipment are deemed eligible costs where upgrades or improvements to a building are not eligible.

3. Emphasis on Bountiful Community Events

Funding of events which are one-time in nature could arguably leave the city at a risk of investing RAP Tax monies for purposes with no lasting impactful community benefits. Ongoing successful Bountiful community events, on the other hand, can have a long-lasting effect and become an integral part of the city's fabric.

Funding of events are typically recommended after a demonstrated track record of success in Bountiful as determined by the recommending committee and the City Council. Community events do not include classes, seminars, or other program-type activities with limited participation. However, those classes, seminars, or other program-type activities with broad participation in Bountiful may be considered for funding subject to funding availability, council priorities, and overall priorities of all projects competing for funds.

4. Emphasis on Funding for new Equipment

Funding of new equipment will only be recommended after the applicant has a demonstrated track record of success in Bountiful as determined by the recommending committee and the City Council. While replacement of existing equipment is typically considered maintenance in nature and not generally eligible for funding, the merits of each case will be considered depending on circumstances and prevailing needs of the requesting organization along with council priorities and overall priorities of all projects competing for funds.

5. Competitive Process; Not an Entitlement Program

The residents of Bountiful City have generously voted to allow their tax dollars to fund recreation, arts, parks, cultural organizations, events and facilities for the benefit of the community. This is a gift and a responsibility for each successful applicant. All funding received is subject to applicable laws, regulations and later audit by the City.

City Council Intents (continued):

6. Council Policy Priorities

Ideally, funding requests should align with one or more of the City Council Policy Priorities as adopted each year. Those policy priorities are published in the City’s annual budget document that can be found on the City website at:

<http://www.bountifulutah.gov/Financial-Reports>

RAP Tax Application Process

Applications for RAP Tax will be accepted for consideration by the City Council under the following process:

- Grants for Arts and Culture – Applications will be made by individuals or organizations using the current RAP Tax Grant Funding Application Form. Completed applications must be submitted by the date listed in the application form to be considered.
- Key Elements in Applications –
 - ✓ Explanation of how the request will benefit residents of Bountiful City
 - ✓ Disclose the authorized type of activity for funding
 - ✓ Use outcome measures to support the application (e.g. number of residents served; local economic impact; Council priority addressed)
 - ✓ Provide a detailed budget for how funds will be spent.

Revised 8/10/2022 (approved by City Council)

Updated 11/21/2024