



CACHE COUNTY RAPZ/RESTAURANT TAX COMMITTEE

David Zook	County Executive
David Erickson	North District
Becky Job	Northeast District
Andi Jorgensen	Logan #1 District
Barbara Tidwell	Logan #2 District
Bruce M. Cook	Logan #3 District
Dick Whittier	Southeast District
Reed Baldwin	South District

CACHE COUNTY RAPZ/RESTAURANT TAX COMMITTEE MEETING

APRIL 23, 2021

10:00 a.m.

MINUTES

The Cache County RAPZ/Restaurant Tax Committee convened on Friday, **April 23, 2021**, at **10:00 a.m.** in the **Cache County Historic Courthouse, Council Chambers**, 199 North Main Logan, Utah 84321.

ATTENDANCE

Members of the RAPZ/RESTAURANT Committee in Attendance:

David Zook	County Executive
David Erickson	North District
Becky Job	Northeast District
Andi Jorgensen	Logan #1 District
Bruce M. Cook	Logan #3 District
Dick Whittier	Southeast District
Reed Baldwin	South District

Members of the RAPZ/RESTAURANT Committee Absent:

Barbara Tidwell	Logan #2 District
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Also in Attendance:

Betty Weeks	County Finance Department
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1. Call to Order

The meeting was called to order at 10 a.m.

Barbara Tidwell was excused, and her scores were submitted and are part of the overall rankings.

Roll call and introductions of each of the committee members. Andi Jorgensen replaced Jordy Guth because Jordy was asked to serve on Logan City's Planning Commission.

Open meeting discussion: this meeting falls under the Utah Open Meetings Act. The County Attorney advised that this committee falls under the Utah Open Meetings Act and should be a public meeting.

1. Items of Business

Overview of the RAPZ (Restaurant, Arts, Parks, and Zoo) and Restaurant Tax Program, history, how the program came about, and distributed awards. It needs to be reauthorized every ten years.

PROGRAM HISTORY AND QUALIFICATIONS FOR FUNDING

In November 2002, Cache County voters approved a 1/10th of 1% sales tax, known as the **RAPZ Tax**. These funds can support *capital projects and operating expenses* for publicly owned or operated recreation or park facilities and Zootah. They can also be used to fund *the operating expenses* of private nonprofit organizations with the primary purpose of operating as a botanical or cultural organization.

Since 1992, the Cache County Council has approved a 1% sales tax on prepared food items, known as the Restaurant Tax. These funds can be used for either capital projects or maintenance expenses by publicly-owned or operated facilities for tourism promotion, recreation, cultural arts, convention centers, and airports. Private nonprofit organizations are eligible to receive Restaurant Tax funds only for tourism promotion.

Other items of business

Providence submitted a 2021 application if the County Council does not approve their request to move a pickleball court, an awarded application in 2019-20, to another park. Another item discussed was a complaint about an existing pickleball court submitted via email. The email requested that conditions be placed on the pickleball courts. This committee and the County Council do not have jurisdiction over cities. Four applications were marked as ineligible, but two of the four (Jump the Moon and Nordic United) were deemed eligible after further review by staff and the county attorney's office. Utah State University & Whispering Canyons Foundation, Inc. are still ineligible.

Barbara Tidwell submitted her recommendations for award amounts before the meeting.

Cache County faired very well the past year financially, and the eat-out campaign helped keep businesses open and safe. Businesses and the tax program came through the pandemic very well.

Review of the amount of money available to be awarded. Restaurant tax revenue minus the obligated amounts for NPIC Construction and Improvements, North Logan, Hyde Park, and Nibley recreation land is the available amount for Restaurant awards. RAPZ tax revenue minus 1.5% for administrative cost, 40% for cultural and botanical, parks and recreation receives 50%, and 15% of the 50% is for population allocation. Zoos receive up to 10% of the RAPZ tax amount.

Ten of the nineteen cities in the county submitted applications. Mr. Zook mentioned a Countywide planner and a trails coordinator that he was going to talk to and have them reach out to smaller cities to let them know about the RAPZ and Restaurant Tax Program.

Mr. Zook said that if all 2021 applications were funded, there would still be \$2 M left. That amount comes from a little bit left over each year that cumulates over the last 20 years. Ms. Job asked if another round of applications be opened to more submissions? Mr. Zook would have to consult the County Attorney State and County code. Mr. Erickson said the County Council could use the excess funds for other projects. Mr. Cook suggested not spending to spend.

3. Items of Discussion ATTACHMENT A

Review and discussion of each application and a recommendation of an award amount. All requested award amounts were given a motion, seconded, and voted upon by each committee member.

Attached is the recommendation of awards sent to the Cache County Council

4. Adjourn

The meeting adjourned at 1:42 p.m.

ATTACHMENT A



RAPZ AND RESTAURANT TAX PROGRAM

2021 RECOMMENDED FUNDING - BY SOURCE AND CATEGORY

No.	Entity	Title	Request	Restaurant	RAPZ	Award
Totals						
Cultural Organization						
2	American Festival Chorus and Orchestra	2021-2022 Season	30,000	0	30,000	30,000
4	American West Heritage Center	2021 Programming Capital/Maintenance Request	36,500	0	35,000	35,000
5	Cache Children's Choir	2021-2022 Season Support	12,000	0	10,000	10,000
6	Cache Community Band	Tuba, Equipment Trailer and Operating Expenses	10,000	0	10,000	10,000
18	Cache Daughters of Utah Pioneers	Museum Operating Expenses	7,500	0	7,500	7,500
19	Cache Valley Center for the Arts	CacheARTS Facilities	100,000	0	90,000	90,000
20	Cache Valley Center for the Arts	Arts Education and Outreach Prgramming	40,000	0	40,000	40,000
22	Cache Valley Civic Ballet	CVCB: Pereformance and Education Enhancement	31,000	0	20,000	20,000
23	Cache Valley Cowboy Rendezvous, Inc.	Cache Valley Cowboy Rendezvous	9,900	0	10,000	10,000
29	Four Seasons Theatre Company	Four Seasons Theatre Company 2021 Season	45,000	0	25,000	25,000



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2021 RECOMMENDED FUNDING - BY SOURCE AND CATEGORY

No.	Entity	Title	Request	Restaurant	RAPZ	Award
34	Friends of the Mendon Cottage Library	Shelving, collection development and programming needs	50,000	0	14,000	14,000
35	Jump the Moon Foundation	Continued and Expanding Art Services Funding	20,000	0	20,000	20,000
36	Logan Community Foundation dba Cache Regional	Cache Theatre Company 2021-2022 Season	48,000	0	32,000	32,000
38	Lyric Repertory Company	Lyric Rep 2021-2022 Season	50,000	0	7,500	7,500
41	Music Theatre West	Fall Musical, Spring Musical, Teen Summer Workshop	38,000	0	28,000	28,000
49	Smithfield City Children's Theatre	Ali Baba and the Forth Thieves	3,750	0	3,750	3,750
50	Stokes Nature Center	School and Community Program Support	35,000	0	25,000	25,000
51	Unicorn Theatre	Unicorn Theatre	15,000	0	7,000	7,000
53	Utah Festival Opera & Musical Theatre	Partnership to ensure financial support for UFOMT	452,890	0	400,000	400,000
55	Utah Festival Opera & Musical Theatre	Utah Theatre Operations	10,000	0	0	0
59	Whispering Canyons Foundation Inc	Operations	24,900	0	0	0
Totals			1,069,440	0	814,750	814,750

Other



RAPZ AND RESTAURANT TAX PROGRAM

2021 RECOMMENDED FUNDING - BY SOURCE AND CATEGORY

No.	Entity	Title	Request	Restaurant	RAPZ	Award
58	Utah State University	Cache Valley Community Writing Center	18,870	0	0	0
Totals			18,870	0	0	0

Recreation Facility

1	Amalga Township	New Playground Equipment	12,500	10,000	0	10,000
7	Cache County Fairgrounds/Event Center	Cache Arena Overhead Fans	38,940	38,940	0	38,940
8	Cache County Fairgrounds/Event Center	Replace East and West Doors/Cache Arena	16,940	0	16,940	16,940
9	Cache County Fairgrounds/Event Center	WiFi and Communications build-out	10,385	10,385	0	10,385
10	Cache County Fairgrounds/Event Center	Pond fill	107,692	107,692	0	107,692
11	Cache County Fairgrounds/Event Center	Arena Surface Rehab	9,854	9,854	0	9,854
13	Cache County - Development Services	Regional Trail Coordinator Position	35,000	0	35,000	35,000
14	Cache County - Development Services	Birch Canyon Survey & Recreation Assessment	40,000	40,000	0	40,000
15	Cache County - Development Services	Hyde Park Canyon Loop Trail	7,042	7,042	0	7,042
16	Cache County - Development Services	1400 North Middle Canal Crossing	53,433	53,433	0	53,433



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2021 RECOMMENDED FUNDING - BY SOURCE AND CATEGORY

No.	Entity	Title	Request	Restaurant	RAPZ	Award
17	Cache County - Development Services	North Logan Bonneville Shoreline Trail	6,050	6,050	0	6,050
26	Logan City - Parks and Recreation	Logan City Center Block Plaza, Splash Pad & Ice Rink	197,000	197,000	0	197,000
28	Cornish Town	Cornish Town Hall Improvements - Phase 3	33,950	0	34,000	34,000
31	Hyrum City	Blacksmith Fork Park - East	300,000	0	250,000	250,000
32	Logan City - Parks and Recreation	Trapper Park Restroom and Parking Lot Asphalt	160,000	160,000	0	160,000
33	Logan City - Parks and Recreation	Bridger Park Pickelball Court Lights	115,000	115,000	0	115,000
39	Millville City	South Park Pickleball Courts	111,000	0	111,000	111,000
40	Millville City	Park Walkway Phase 2	64,000	0	0	0
45	Providence City	Providence Pickelball Courts	120,000	0	0	0
46	Richmond City	White Pine Park Playground Equipment	47,000	0	47,000	47,000
47	River Heights City	New River Height City Park Northeast	40,000	0	40,000	40,000
48	Smithfield City	Blue Sox Field Restroom Facility	122,474	0	122,474	122,474



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2021 RECOMMENDED FUNDING - BY SOURCE AND CATEGORY

No.	Entity	Title	Request	Restaurant	RAPZ	Award
57	Utah State University	Swenson Park	37,100	0	0	0
Totals			1,685,360	755,396	656,414	1,411,810

Tourism Promotion

3	American West Heritage Center	2021 Operational Support	93,500	93,000	0	93,000
12	Cache County Fairgrounds/Event Center	Advertising & Promoting the Cache County Fair & Rodeo	8,620	19,620	0	19,620
21	Cache Valley Center for the Arts	Out-of Area Marketing CacheARTS Presents FY21	25,000	20,000	0	20,000
24	Cache Valley Cruising Association	Cache Valley Cruise-In 2021	49,500	30,000	0	30,000
25	Cache County - Cache Valley Visitors Bureau	Boosted CVVB Domestic & International Marketing Campaign	94,525	94,525	0	94,525
27	Common Ground Outdoor Adventures	Tourism promotion of the Cache Valley Century Ride	3,500	2,500	0	2,500
37	Logan Downtown Alliance	Logan City - Top of Utah Marathon	20,000	10,000	0	10,000
42	Nora Eccles Harrison Museum of Art	NEHMA's 2021-22 exhibitions, K-12 Outreach, Public Programming	10,000	5,000	0	5,000
43	Nordic United	Smithfield Canyon Winter Trail	5,000	5,000	0	5,000
44	Nordic United	Promotion of Cache County Outdoor Winter Recreation and Maintenance	10,500	5,000	0	5,000



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2021 RECOMMENDED FUNDING - BY SOURCE AND CATEGORY

No.	Entity	Title	Request	Restaurant	RAPZ	Award
52	United Way of Cache Valley	United Way of Cache Valley 211 Utah Pickle-ball Tournament	43,000	0	0	0
54	Utah Festival Opera & Musical Theatre	UFOMT Marketing Campaign	150,000	50,000	0	50,000
56	Utah Festival Opera & Musical Theatre	Utah Theatre Marketing	8,000	0	0	0
Totals			521,145	334,645	0	334,645
Zoo Organization						
60	Zootah at Willow Park (formerly Willow Park Zoo)	Zootah Operating Expenses	155,000	0	155,000	155,000
Totals			155,000	0	155,000	155,000
GRAND TOTALS			\$3,449,815	\$1,090,041	\$1,626,164	\$2,716,205