

CHAPTER 39

CEDAR CITY FUNDING REQUEST ORDINANCE

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LOCAL OPTION SALES TAX**

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Sections:

39-I-1	Purpose
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SECTION 39-I-1 Purpose

Cedar City is host to numerous recreation and artistic events sponsored by public and private entities. Cedar City has a thriving park system that is in need of expansion to provide service to a growing community. In order to pay for some of the costs associated with recreation, arts, and parks, a majority of the voters in the 2005 municipal election approved the imposition of a one tenth of one percent (0.1%) sales tax (the RAP tax). Said tax was enacted by a vote of the Cedar City Council. The purpose of this article is to provide a structure for the distribution of the recreation, arts, and parks sales tax revenue, and to avoid conflicts between the Community Events Promotions funding requests.

SECTION 39-I-2 Statutory Authority

Cedar City has enacted the local option sales tax to fund recreation, arts, and parks and shall administer the disbursement of any funds generated by the same pursuant to the provisions of Title 59, Chapter 12, Sections 1401 through 1404, Utah Code Annotated, 1953 as amended. Cedar City will continue to abide by the foregoing provisions of State law in their current form, or as amended by the legislature.

SECTION 39-I-3 Definitions

As used in this article the following terms shall have the following definitions:

- (1) "Administrative unit" means a division of a private or nonprofit organization or institution that:
 - (A) would, if it were a separate entity, be a botanical organization or cultural organization; and
 - (B) consistently maintains books and records separate from those of its parent organization.
- (2) "Application form" means the official document, with noted attachments and supporting documentation to request funds collected pursuant to the RAP tax.
- (3) "Arts" means botanical organizations, cultural facilities, cultural organizations, and zoological organizations.
- (4) "Botanical organization" means:
 - (A) a private nonprofit organization or institution having as its primary purpose the advancement and preservation of plant science through horticultural display, botanical research, and community education; or
 - (B) an administrative unit.
- (5) "Cultural facility" means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.
- (6) "Cultural organization" means:

(A) a private nonprofit organization or institution having as its primary purpose the advancement and preservation of:
(I) natural history;
(II) art;
(III) music;
(IV) theater;
(V) dance; or
(VI) cultural arts, including literature, a motion picture, or storytelling;

and

(B) an administrative unit.

(7) "Cultural organization" does not include:

(A) any agency of the state;
(B) any political subdivision of the State of Utah; or
(C) any educational institution whose annual revenues are directly derived more than 50% from state funds.

(8) "Institution" means any of the following:

(A) the University of Utah;
(B) Utah State University;
(C) Weber State University;
(D) Southern Utah University;
(E) Snow College;
(F) Dixie State University;
(G) Utah Valley University;
(H) Salt Lake Community College;
(I) the Utah College of Applied Technology; and
(J) other public post-high school educational institutions as the Legislature may designate.

(9) "Non-profit" means an organization or corporation that is not organized, created, operated or maintained to generate a profit or distribute income to its members, directors, or officers, or corporation. An organization automatically qualifies as a non-profit organization if it is operating under section 501 (C)(3) of the internal revenue service code.

(10) "Organization" means an association, corporation, government, governmental subdivision, agency, or partnership formally established to coordinate and carry out unified activities and goals.

(11) "Preservation and replacement fund" shall mean a fund established with RAP tax revenue that may be allowed to accumulate over time and shall only be spent on the preservation or replacement of Cedar City owned cultural facilities or Cedar City owned recreational facilities that would otherwise qualify for the use of RAP tax funding. All expenditures from the preservation and replacement fund shall be made only after recommendations by the appropriate RAP tax board and approval of the Cedar City Council.

(12) “Primary purpose” means the main goal, the fundamental intent, or the mission of an organization.

(13) “Qualifying expenses” means (A) yearly operating expenses of qualifying botanical organization or cultural organization; (B) yearly operating expenses or costs to construct facilities for qualifying recreational facility, zoological facility, or cultural facility, or (C) expenditures meeting the definition of the preservation and replacement fund.

(14) “Quorum” means a simple majority of the voting members.

(15) “Recipient organization” or “recipient” means an otherwise qualified organization or individual that has been approved by the City Council to receive a specific amount of RAP tax money for qualifying expenses.

(16) “Recreational facility” means any publicly owned or operated park, campground, marina, dock, golf course, playground, athletic field, gymnasium, swimming pool, trail system, cultural facility, or other facility used for recreational purposes.

(17) “Unallocated Funds” means any RAP tax funds that have accumulated due to earned interest, are not spent on the approved projects, or otherwise accumulate in the RAP tax funds.

(18) “zoological organization” means a public, public-private partnership, or private nonprofit organization having as its primary purpose the advancement and preservation of zoology.

SECTION 39-I-4 ADVISORY BOARDS

1. The Cedar City Council hereby creates two (2) advisory boards to be known as the arts advisory board and the parks and recreation advisory board. The purpose of the arts advisory board is to receive applications from arts groups that would qualify to receive RAP tax funds; review the applications; and recommend allocation of the arts portion of the RAP tax revenue to the Cedar City Council. The purpose of the parks and recreation advisory board is to receive applications from parks and recreation groups that would qualify to receive RAP tax funds; review the applications; and recommend allocation of the parks and recreation portions of the RAP tax revenue to the Cedar City Council.

2. Each advisory board shall be comprised of seven (7) people appointed by the Mayor with the approval of the City Council. Each member of the advisory board shall serve a term of four (4) years, unless they are reappointed by the Mayor and approved by the City Council. The advisory board shall nominate and elect one of its members to serve as the chairperson of the board. The chairperson shall conduct all meetings of the board, but shall not vote unless there is a tie. In order to conduct business, there must be a quorum present. If a member of either board should resign, the Mayor shall appoint a replacement to serve out the remainder of the resigning person’s term.

A. The terms of the initial appointees shall be staggered. The Mayor shall designate three (3) members of each board to serve four (4) year terms, two (2) members to

serve three (3) year terms, and two (2) members to serve two (2) year terms. All appointments after the initial formation of the board shall serve a complete four (4) year term.

3. Each board shall meet once per year to consider applications, and make recommendations to the City Council, this shall be the annual board meeting. The yearly meeting of each board shall be as soon as reasonably possible after the Cedar City Council approves its next fiscal year's budget. Depending on the amount of revenue collected, the Mayor may suspend the board meetings in 2006. The board may conduct additional meetings as necessary with the consent of the majority of the board members.

4. All meetings of each board shall be open to the public and in compliance with the Utah Open and Public Meetings Act, UCA §52-4-1 through 52-4-10.

5. In addition to the notice requirements of the Utah Open and Public Meetings Act, City staff shall cause notice of the annual board meeting to be sent to applicable organizations that qualify for RAP tax money and have registered with City staff. This notice shall be sent at least thirty (30) days prior to the meeting and shall contain an application for RAP tax funding, and a deadline for submission of the completed application not less than fourteen (14) days prior to the scheduled meeting. Staff shall only be responsible to send the above notice to the organization's representative at the address given to City Staff by the organization. The individual organizations shall be responsible to keep their contact information updated. Each board shall cause to be published a notice in the local paper no less than thirty (30) days in advance of the meeting stating that applications for RAP tax funds are being accepted; that interested persons or groups should contact City Staff for information and applications; and setting a deadline for the receipt of applications.

SECTION 39-I-5 Use of Funds, and Certain Application Restrictions

1. The funds generated by the RAP tax shall be used for qualifying expenses as defined in this chapter, and defined by Utah Code Annotated Title 59, Chapter 12, Sections 1401 through 1404. It shall be the duty of the advisory boards and City staff to evaluate each application to ensure that the proposed use of the funds complies with the qualifying expenses as defined in this chapter.

2. In addition to the requirements of State Law adopted above, the following standards shall apply to the use of and application for RAP tax funding:

- A. In order to assure the fair distribution of the limited pool of RAP tax funds available and to discourage double dipping no organization, cultural facility, cultural organization, botanical organization, institution, recreational facility, zoological organization, or administrative unit thereof shall be allowed to receive funding for more than one application per year. Applications may contain requests for multiple purposes, but only one application will be allowed. Also, no organization, cultural facility, cultural organization, botanical organization, institution, recreational facility, zoological organization, or administrative unit

thereof shall be allowed to receive funding from RAP tax money as well as funding from the Community Promotions fund as set forth in article II of this chapter.

- B. During the application process the applicant shall designate, consistent with the organization's primary purpose, whether they are requesting funding from the RAP tax arts fund, the RAP tax parks and recreation fund, the RAP tax arts preservation and replacement fund, or the RAP tax parks and recreation preservation and replacement fund. The applicant may request and receive assistance from staff when making this determination. Once the designation is made by the applicant it shall be reviewed by City staff to determine if the applicant qualifies for RAP tax funding from the selected fund. If it is determined that the applicant has requested RAP tax funding from a fund for which the applicant does not qualify, the applicant may choose to apply for RAP tax funding from the fund for which the applicant does qualify.
- C. The deadline for returning the applications shall be specified in both the newspaper advertisement and the application form. Applications received after the application deadline shall be rejected by staff and may not be considered by either the advisory board or City Council. It is the responsibility of the individual organizations to make sure their applications are turned in prior to the deadline.

SECTION 39-I-6 Allocation

The entire amount of RAP tax collected shall be budgeted every year. Of the entire amount of RAP tax collected 10% shall be budgeted in a preservation and replacement fund. After the allocation of the initial 10% the remaining funds shall be allocated 1/3 to recreation, 1/3 to arts, and 1/3 to parks. All recommendations made by the advisory boards and expenditures made by the City Council shall comply with this basic allocation of funds.

The entire preservation and replacement fund shall be allocated 1/3 to recreation, 1/3 to arts, and 1/3 to parks. All allocations made by the advisory boards and expenditures of the preservation and replacement fund made by the City Council shall comply with this basic allocation.

SECTION 39-I-7 Application Information and Format

All applications for RAP tax funds shall contain the following information:

1. Applicant's name;
2. Applicant's mailing address;
3. Applicant's physical address;
4. Applicant's phone number;

5. Applicant's email address;
6. Applicant's fax number;
7. Proof of applicant's non-profit status;
8. An attachment showing the applicant's detailed financial statement for the last year, including:
 - A. Sources of income;
 - B. Amounts of income;
 - C. Types of expenses; and
 - D. Amounts of expenses;
9. Proposed qualifying expenses to be paid with the RAP tax money;
10. The amount of RAP tax revenue the applicant is requesting;
11. A detailed statement describing what the RAP tax money will be used to pay for, including, if applicable, bids for proposed improvements;
12. If the applicant has received RAP tax money within the past three (3) years, an accounting showing how the prior RAP tax appropriations have been spent, and
13. Any other information that is reasonably related to determining where the RAP tax money should be spent and is requested by the board.

The following is a sample of the application to be used for funding requests. It is illustrative only and may from time to time be altered by the Mayor, City Council, or City Staff as long as it requires the information stated above:

**RAP TAX FUNDING APPLICATION
NOTICE TO APPLICANT:**

The information provided on this application constitutes a request to receive funding from the RAP tax revenues. Please complete the application in its entirety. If more space is necessary, please attach additional information to the form and reference the attachment in the appropriate section. Applications received after the due date shall be rejected.

All information on this application must be, to the best of your knowledge, true and accurate. Making a false statement on this form is a criminal act in violation of Title 76, Chapter 8, Section

504, Utah Code Annotated, 1953 as amended. In addition to criminal punishment, any application containing false or misleading information will be rejected.

Choose which RAP tax fund the applicant is applying for:

Arts

Arts Preservation and Replacement

Parks and Recreation

Parks and Recreation Preservation and Replacement

1. Applicant's name: _____

2. Applicant's mailing address: _____

3. Applicant's physical address:

4. Applicant's phone number: _____

5. Applicant's fax number: _____

6. Applicant's email address: _____

7. Proof of applicant's non-profit status: _____

8. Attach a detailed financial statement showing the following information for the applicant's prior fiscal year:

- A. Sources of income;
- B. Amounts of income;
- C. Types of expenses; and
- D. Amounts of expenses;

9. Proposed qualifying expenses to be paid with RAP tax money:

10. Amount of RAP tax money the applicant is requesting: _____

11. Detailed statement describing what the RAP tax money will be used for,

including, if applicable, bids for proposed improvements:

12. If the applicant has received RAP tax money within the past three (3) years, provide an accounting showing how the prior RAP tax appropriations have been spent, or if applicable, the amount of RAP tax money granted to the applicant that is saved for a future project:

13. Any other information the applicant would like to provide:

A notice stating the application due date.

SECTION 39-I-8 AGREEMENTS AND DISBURSEMENT OF RAP TAX FUNDS

1. RAP tax funding agreements. Organizations receiving RAP tax allocations shall enter into an agreement with Cedar City prior to receiving any RAP tax funds. At a minimum the agreement between the City and the organization receiving RAP tax funding shall include the following items:

- A. A statement that to the greatest extent possible funds shall be expended within Cedar City. Also, that the funds shall be spent for the qualified expenditures approved by the City Council.
- B. A statement that the organization receiving the RAP tax funding will agree to submit a detailed income/expenditure report showing how the RAP taxes were spent.
- C. The following statement related to the nature of the RAP tax funds being public funding:

For purposes of this section “public funds” means monies, funds, accounts, regardless of the source from which they are derived and includes funds allocated through the Cedar City RAP tax program. Public funds also include accounts or funds that have been transferred through the Cedar City RAP tax program to private or public entities that have contracted with Cedar City for the expenditure of said funds. Recipient organization’s responsibility for public funds. The recipient organization expressly understands that it, its officers, and employees are obligated to receive, keep safe, transfer, disburse and use these public funds as authorized by law and this agreement. The recipient organization understands that it, its officers, and employees may be criminally liable under Utah Code Annotated §76-8-402, for misuse of public funds. The recipient organization understands that the City may monitor recipient organization’s expenditure of the public funds.

- D. Cedar City reserves the right to audit the use of the RAP tax funds and the accounting of the use of the RAP tax funds received by the recipient organization under this agreement. If an audit is requested by the City the recipient organization shall cooperate fully with Cedar City and/or its auditors in the performance of said audit.
- E. The Recipient organization expressly understands that Cedar City may withhold RAP tax funds or require repayment of funds from the recipient organization for noncompliance with the terms and conditions of this agreement; failure to comply with directives regarding the use of public funds contained in this agreement; and/or the misuse of public funds. The recipient organization expressly understands and agrees that the City’s ability to require repayment of funds extends not only to the public funds that are allocated pursuant to this agreement, but to all funding the recipient organization has received through RAP tax funding.
- F. A statement limiting the agreement to a period of one (1) year after the agreement is signed by both parties and requiring that any funds not spent within the one (1) year period be returned to the City to be reallocated as RAP tax funds. Also, this statement shall include a provision that if the agreement is not signed and returned to City staff within thirty (30) days that the City may void the agreement and re allocate the money as RAP tax funds.
 - i) The City Council may approve an exception to 39-I-8(1)(F) by allowing RAP tax funds to be saved and rolled over from year to year for individually approved capital projects. These saved RAP tax funds will be governed by the following rules:
 - a. The saved RAP tax funds will be held in a City account and only disbursed once the project is fully funded.
 - b. The saved RAP tax funds must be expended for their permissible use within (3) years of the date they were approved by the City Council.

- c. Any unspent RAP tax funds that are older than three (3) years will be automatically returned to the City to be reallocated as RAP tax funds.
- d. If the project/entity these funds are assigned to fails, these funds will be returned to the City to be reallocated as RAP tax funds.

2. City as recipient organization. From time to time Cedar City is the recipient of RAP tax money to fund various qualifying projects. When the City is the recipient organization it is not required to enter an agreement. The City is required to abide by all provisions of the minimum contract provisions as stated above and the City is required to abide by all of the requirements for disbursement of RAP tax funding as stated below.

3. General procedure for the disbursement of RAP tax funds. After the recipient organization has entered an agreement with Cedar City, RAP tax funds shall be disbursed using the following procedures:

- A. Unless otherwise provided for herein, one half of the RAP tax funding shall be disbursed to the recipient organization once the organization signs the agreement with the City. If the recipient organization is awarded an amount equal to or less than \$5,000.00 it shall receive 80% of the award when it signs the agreement with the City.
- B. Prior to receiving the second half, or the remaining 20% in the case of an award equal to or less than \$5,000.00, of the funding the recipient organization shall provide to the City a detailed income and expenditure report showing the amount of RAP tax that was received with the first half of the disbursement and how it was spent. Also on the same report the recipient organization shall show the amount of RAP tax that is to be received with the second disbursement and the manner in which it is projected to be spent. It is not intended that the report detail all funding and expenditures by the recipient organization, the report is only concerned with RAP tax income and expenditures. Below is a fictitious example of the required report:

Cedar City RAP tax income and expenditure report

Miscellaneous City cultural organization
(name of organization receiving RAP tax funds)

Reporting period Cedar City Fiscal year 2012-2013
(Time period covered by report)

Income:

RAP tax funds received	\$5,000.00
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Expenditures:

Office supplies	\$500.00
Costumes	\$2,000.00
Employee wages	\$1,000.00
Music	\$500.00
Fuel	\$1,000.00

Remaining Allocation: \$5,000.00

Anticipated Expenditures:

Scenery for production of South Pacific	\$5,000.00
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Actual Expenditures for remaining allocation:

- C. In addition to the above report the recipient organization shall be required to submit a final report once the second half of the RAP tax funding has been received and spent. The final report shall be submitted prior to the recipient organization being eligible for any future RAP tax funding.
4. Procedure for a lump sum RAP tax disbursement. From time to time RAP tax funds are appropriated for purposes that require a one-time disbursement of funds. Examples of this type of funding include, but are not limited to, a single purchase of equipment or a single purchase of multiple pieces of equipment. This procedure may be used as an exception to the above general and preferred disbursement method.
- A. The recipient organization will be required to show that it has received three written price quotes for the proposed item(s) to be purchased. As an alternative to the three price quotes the recipient organization may follow the City's adopted purchasing policy.
 - B. Once the recipient organization has provided the information required above, the RAP tax funds will be disbursed to the recipient organization pursuant to the City's accounts payable process. If mutually agreed, the City may issue payment directly to the vendor designated by the recipient organization.
 - C. Prior to receiving any future RAP tax funding the recipient organization shall submit the same written report as required in section 2 above.
5. Failure to supply income and expenditure report. If a recipient organization fails to provide the required income and expenditure report, the recipient organization will be in breach of its agreement with City. Failure to supply a required income and expenditure report may lead to an audit into how the recipient organization has spent public funds. In addition to the remedies available for the breach of the agreement, a possible audit, and the criminal penalties provided for misuse of public funds, the recipient organization shall not receive further RAP tax allocations and/or disbursements until the required income and expenditure reports are provided.

SECTION 39-I-9 UNALLOCATED FUNDS

1. From time to time unallocated funds will accumulate in the City’s accounts. The City’s Finance Department shall account for the unallocated funds and disclose the amount thereof annually in conjunction with the City’s budget. The City shall spend these funds on RAP tax eligible projects in accordance with the terms of this section.

- A. When in the Mayor’s discretion the unallocated funds have accumulated a sufficient balance the Mayor shall direct staff to include the unallocated funds in the budget for the next round of RAP tax allocations.
- B. The unallocated funds shall be divided 1/3 for arts, 1/3 for parks, and 1/3 for recreation. The unallocated funds may be allocated and spent on projects to preserve or restore City owned facilities that are otherwise eligible for RAP tax funding and as approved in accordance with this ordinance.
- C. The RAP Tax Advisory Boards shall receive applications from the City for projects that qualify for expenditure of the unallocated funds. The RAP Tax Advisory Boards shall review the applications and make recommendations to the Cedar City Council. The RAP Tax Advisory Boards may also recommend to the Cedar City Council the use of unallocated funds even if no application is received.
- D. Upon receipt of the recommendations from the RAP Tax Advisory Boards the City Council may approve, deny, or modify the recommendations.
- E. Upon the City Council’s approval of qualifying projects upon which to spend the unallocated RAP Tax funds the City shall comply with all rules set forth in this ordinance otherwise related to expenditure of RAP Tax funds.

Adopted 7/06.

- Amended by Cedar City Ordinance No. 0513-09
- Amended by Cedar City Ordinance No. 1209-09-1
- Amended by Cedar City Ordinance No. 0425-12
- Amended by Cedar City Ordinance No. 0513-15
- Amended by Cedar City Ordinance No. 0413-16
- Amended by Cedar City Ordinance No. 0708-20

CHAPTER 39

CEDAR CITY FUNDING REQUEST ORDINANCE

ARTICLE II

COMMUNITY EVENT PROMOTIONS AND NONMONITARY ASSISTANCE

SECTION 39-II-1

Purpose

SECTION 39-II-2	Definitions
SECTION 39-II-3	Nonmonetary Assistance
SECTION 39-II-4	Community Events Promotions

SECTION 39-II-1 Purpose

Title 10, Chapter 8, Section 2, Utah Code Annotated, 1953 as amended authorizes Cities in the State of Utah to appropriate money for corporate purposes. This same statute includes as a corporate purpose the appropriation of money when in the municipal legislative body’s judgment, the purpose will provide for the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of the City’s inhabitants. The State Legislature has also given the City a limited ability to waive fees or provide non-monetary assistance to non-profit organizations. Additionally, the City has established a RAP tax for the collection and distribution of money for Arts, Parks, and Recreation. The purpose of this article is to set forth regulations in compliance with Utah State Law for the community events promotions requests and other nonmonetary assistance. Furthermore, it is the purpose of this article to distinguish eligibility between the RAP tax, community events promotions and nonmonetary assistance.

SECTION 39-II-2 Definitions

As used in this Chapter the following terms shall have the following definitions:

- (1) “Community events promotions” shall mean a line item established by the City Council through the yearly budget process, and administered in accordance with this chapter.
- (2) “Intangible benefit” means a benefit to the City that is not capable of being quantified in terms of money, real property, personal property, or demonstrable economic benefit but in the opinion of the City Council the benefit does provide for the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of the inhabitants of Cedar City.
- (3) “Nonmonetary assistance” shall mean a benefit to a non-profit entity in terms of labor, fee waivers, or other services provided by the City. Nonmonetary assistance does not include waiver or adjustment of impact fees as such waivers or adjustments are provided for under the City’s impact fee ordinance.
- (4) “Non-profit” shall mean an organization or corporation that is not organized, created, operated or maintained to generate a profit or distribute income to its members, directors, or officers, or corporation. An organization automatically qualifies as a non-profit organization if it is operating under section 501 (C)(3) of the internal revenue service code.
- (5) “Public hearing notice” shall mean a notice published in a newspaper of general circulation and/or on the State of Utah’s public notice website, as state law may require. Said public notice shall be published no less than fourteen (14) days prior to the public hearing. Said notice shall contain information so that a reasonable person would be able to understand the following information about the public hearing: general topic, location, date, and time.

(6) “Tangible benefit” means a benefit to the City that can be measured in terms of money, real property, personal property, or demonstrable economic benefit pursuant to the standards set forth in this chapter.

SECTION 39-II-3 Nonmonetary Assistance

(1) The City Council may authorize nonmonetary assistance when in the judgement of the City Council said nonmonetary assistance provides for the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of the inhabitants of Cedar City. In making this determination the City Council may consider both tangible and intangible benefits to the City.

(2) Nonmonetary assistance may only be provided to non-profit organizations, and the total amount of nonmonetary assistance approved by the City Council in any given fiscal year shall not exceed 1% of the City’s budget for that fiscal year. City staff shall provide to the Council an estimate of the dollar value of the nonmonetary assistance requested.

(3) Prior to considering approval of nonmonetary assistance, the City shall receive an application from a non-profit organization, and allow staff reasonable time to provide an estimate of the dollar amount of assistance requested. No nonmonetary assistance shall be approved without first publishing a public hearing notice and holding a public hearing before the Cedar City Council.

SECTION 39-II-4 COMMUNITY EVENTS PROMOTIONS.

(1) If through its yearly budget process, the City Council funds the community events promotions budget this chapter shall govern the expenditure of those funds.

(2) Other than RAP tax funding, persons or organizations requesting funds from the City must complete a Fund Request application and provide the relevant supplemental information stated in the application. The application and supplemental, information will be submitted to a designated City Staff member for review and economic evaluation based upon intangible benefits and the following formula:

Economic Evaluation
Estimated expenses subject to sales tax incurred by event sponsor
Estimated expenses subject to sales tax incurred by event participants
Estimated expenses subject to sales tax incurred by event spectators
Total estimated expenses subject to sales tax
Economic multiplier 1.3
Total estimated expenses after multiplier
Cedar City tax rate on sales X .009
Estimated sales tax revenue for Cedar City as a result of the event
Other methods/justification:

(3) The Council must hold a public hearing in order to consider the requests. Public hearing notice shall be published by staff. The public hearings to consider funding requests shall be

held once a year in conjunction with the City's annual budget process. With the consent of the Mayor and any two (2) members of the City Council, a public hearing may be advertised and held during the year at a time other than in conjunction with the budget.

(4) The City Council shall not consider any request for funding from community events promotions when the applicant is eligible to apply for funding from the RAP tax. Also, the City Council shall not consider any request for funding where the applicant has not submitted an application or when the application is received after the yearly established deadline.

ADOPTED BY CEDAR CITY ORDINANCE NO. 1209-09-1 and AMENDED BY CEDAR CITY ORDINANCE NO. 1026-16.