CACHE COUNTY
RAPZ/RESTAURANT TAX BOARD MEETING
MARCH 13, 2026
1:00 p.m.

MINUTES

The Cache County RAPZ/Restaurant Tax Board convened on Friday, March **13, 2026**, at **1:00 p.m.** in the **Cache County Historic Courthouse, Council Chambers,** 199 North Main, Logan, Utah 84321.

ATTENDANCE

Members of the RAPZ/RESTAURANT Board in Attendance:

David Erickson	North District
Damon Cann	Northeast District
Joe Needham	Logan #1 District
Kathy Robison	Logan #2 District
Bruce M. Cook	Logan #3 District
Kathryn Beus	Southeast District
Jim Atkinson	South District

Members of the RAPZ/RESTAURANT Board Absent:
None

Also in Attendance:

Alma Burgess	Cache County Finance Department

Others in Attendance:

Corey Twedt	Millville City
Matt Funk	Cache County Auditor

Call to Order

Council Member Kathryn Beus called the meeting to order at 1 p.m.

Introductions

The meeting opened with introductions to welcome new member Jim Atkinson. The Board represents a broad range of experience, including:

- Damon Cann: USU Political Science (4–5 years on Board).
- Bruce Cook: Accountant (serving since 2014).
- Dave Erickson & Kathryn Beus: County Council representatives. Erickson has about 10 years of Board service, and Kathryn has 3 years.
- Joe Needham & Kathy Robinson: Experienced Board members with business and local government backgrounds.
- Jim Atkinson: local business owner.

Items of Business, Staff Report, Overview of the Program and Process

Alma (Staff) provided a refresher on how the two distinct tax pools are distributed:

- One application for both Tax Programs; applications are due the first Friday of March
- Restaurant Tax Program (est. 1992): Supports capital projects, maintenance, and tourism promotion for publicly owned facilities and non-profits.
- RAPZ Tax Program (Recreation, Arts, Parks, and Zoo), est. 2002: 40%: Cultural and Botanical organizations.
  - 50%: Recreation (15% distributed to 19 municipalities by population; 35% for competitive grants).
  - Up to 10%: to the local Zoo.
  - Reauthorized every 10 years
  - Applications are checked for eligibility, and ensure that all documents are submitted
  - The Board will review applications and meet again in late April to discuss recommendations for funding
  - Recommendations will go to the County Council one week prior to the first meeting in May. The Council has to approve recommendations by the second or last meeting in May.
  - Award letters are sent after recommendations are approved. Funds are put into a budget amendment; once approved by Council, they are available in late June or early July.
  - The Board discussed the "31-month rule," which requires projects awarded in May 2026 to be completed and reimbursed by December 31, 2028.

Review Process & Scoring

The Board will use an online portal to review applications based on the following criteria:

- Scoring Scale: Members score or rank applications from 0 to 5, How likely are you to recommend the entity/applicant for funding?
- Project Timeline: Entities have 31 months to complete projects. If funds aren't used, they are "turned back" and added to the current year's pool of available funds.

Items of Discussion & Staff Report, Updates & Review of previous awards

- Ice Arena Funding: The Board noted that the Eccles/Bridgeland Ice Arena is likely in the final year of its 10-year funding commitment ($92,000). Staff is reviewing the Council minutes and will let the Board know at their next meeting.
- Historical Data: Board Members will receive a 5-year funding history for each applicant to ensure context for recurring requests. RAPZ or Restaurant funding is also highlighted.
- Applications are placed in alphabetical order and numbered. A one-page summary of basic information is given to reviewers: application #, online title #, entity name, project title, requested amount, space to enter reviewers recommended award amount, rank (if more than one application from an entity is submitted, they have to rank the projects in order of importance), list and number of attached files, funding source (RAPZ, Restaurant, or Both), and space for notes.

For those reviewing online, what information would you like?

- Documentation Improvements: Based on member feedback, the staff will add information to the one-page summary to indicate whether an entity qualifies for Restaurant or RAPZ Tax, or Both.

Discussion of Averaging the Funding Recommendations

- Averaging the funding recommendation prior to the meeting: A proposal to have members submit suggested award amounts early for averaging at the final meeting. However, the Board reached consensus not to average the reviewers' recommended amounts beforehand. They prefer to debate the dollar amounts in person to allow for nuance and group discussion.

Next Steps & Review Strategy

- Individual Reviews: Members will score applications independently over the coming weeks.
- April Meeting: The Board will reconvene in late April to finalize recommendations.
- May Approval: Final recommendations must be submitted to the County Council for approval by their last meeting in May.

The Board reached a consensus to change how they review applications during the Board meeting to ensure the most impactful projects are prioritized before funds are exhausted. Sometimes a project will receive the maximum score of 35, but after discussion, the consensus is not to fully fund it.

- Instead of reviewing applications alphabetically, they will now proceed in order of highest to lowest score. Each reviewer can award up to 5 points, bringing an applicant's total to a maximum possible of 35.
- Members noted a tendency to be "generous" at the start of meetings. By the time they reach the end of the alphabet, funds are often depleted, sometimes leaving high-quality projects underfunded.
- While this will require more "page-flipping" and "jumping around" in their physical binders, the Board agreed that discussing the highest to lowest total scores is worth the extra effort to ensure the best projects get first dibs on the $5.4 million.

Timeline of awards and reimbursement requests

Review of the 2026 Applications
How Many - 89 (including 9 new applicants)
Total Request - $6,844,692
Total Funds Available - $5,447,003
Applicants - 17 of 19 municipalities; 42 nonprofits

In 2025, 98 applications were received; the request was $8.1 million, and $5.2 million was available for funding.

Discussion - Applicant Accountability and Performance

The Council would like to tighten up the process; awarded applicants have 31 months to use the funds. In August 2025, in a Council meeting, Logan City asked for an extension on four projects. The Council gave them until December 31, 2025, to complete the projects; they were all completed. They also said they would only submit one 2026 application, which they did. Alma reported that he is tracking the RAPZ and Restaurant awards using the ARPA project tracking spreadsheet model. At this point, no awarded RAPZ or Restaurant projects should be requesting an extension. Finance staff will make suggestions to clarify in code that entities have 31 months; all reimbursement requests will be submitted through Alma. Reminders will be sent within the next couple of months to all entities with awards ending on December 31, 2026. They will need to complete the project and request reimbursement by the end of the year.

- **Online Portal, first year was 2024:** The transition to a digital application system has been a hit. Applicants can now track their history, submit reimbursement requests, and potentially file quarterly reports online.

Project Timelines & Extensions

- Extension Policy: The Board generally agreed that there hasn't been an "abuse" of extensions. Past delays were attributed to COVID-19, construction labor shortages, and permitting hurdles.
- How many extensions and how will they be handled? The entity needs to show its commitment and investment in completing the project.
- There has been no abuse; the Council wants to tighten up the process for extensions and procedures. If a project is started and is making progress, it may take a while to complete, for example, many smaller towns rely on volunteers to complete a project.
- "Shovel-Ready" Focus: To prevent future delays, there is a push to encourage applicants to have actual bids and construction plans ready *before* applying, rather than guessing at costs or acquiring a bid after being awarded funds. As a reviewer, if they put in a little more time to get a bid, it is more in their favor if they have done their homework. When an entity has a track record of putting in time and completing projects on time, rather than leaving them unfinished. A Board member said that if I see an applicant with a track record of completing a budget on time and under budget, it makes me more likely to invest in them for a subsequent project. They also said, “If there is an unfinished project with leftover funds, I am not going to recommend them for another award.

The Board emphasized the importance of an entity's track record when reviewing applications.

- Performance Metrics: Members preferred applicants who deliver projects on time and under budget.
- Pipeline Management: There is a concern regarding entities with "lingering" projects. If an applicant has a backlog of unfinished work and unspent funds, the Board is less likely to approve new funding until current projects are cleared.
- Voluntary Scaling: The Board noted that some entities (e.g., Logan) have previously self-regulated by scaling back their requests when they realized they had too many active projects.

Future Board Meeting

Days during the week of April 20 were discussed. Last year, the meeting took 3-4 hours. To ensure recommendations reach the Council by the May 5 deadline, the Board finalized its review meeting schedule:

- Date: Tuesday, April 21, 2026
- Time: 8:30 a.m. – 12:30 p.m.
- Rationale: This April schedule was adjusted to avoid conflicts with the UAC conference (April 27–30).

Board Structure and State Compliance

An explanation of Board governance to align with state code was given:

- Membership Change: Following a memo from the County Attorney, the Board is transitioning from an 8-member body to a 7-member body.
- Oversight: The Board now operates under the Council's direction rather than the Executive Office.
- Composition: The Board consists of two council members and five district representatives.
- Terms: Members must be reappointed annually, with current terms ending at the close of the year.
- Staff aims to provide Board members with access to the online database and physical review books by the week of April 20, allowing sufficient time for vetting before the Board meeting.
- The Board members were thanked for their time, expertise, and effort for serving on the Board.

Adjourn

The meeting adjourned at 2 p.m.