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Salt Lake County Zoo, Arts & Parks (ZAP) Tax

Salt Lake County collected \$36.7 million in ZAP tax revenue in fiscal year 2023, supporting organizations that collectively employ nearly 15,000 individuals and receive over 11 million visitors annually.

July 2024

Salt Lake County Zoo, Arts & Parks (ZAP) Tax

Analysis in Brief

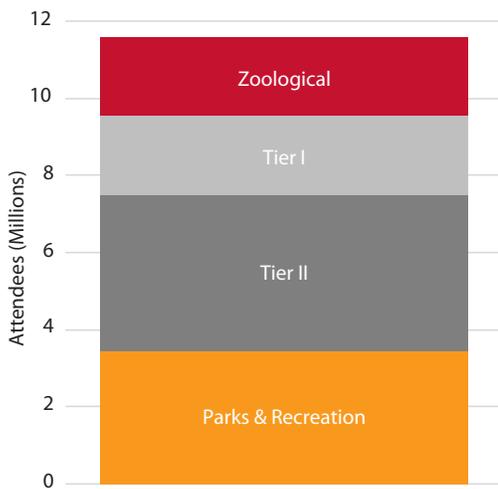
Utah's botanical, cultural, recreational, and zoological tax (informally known as the zoo, arts, and parks tax, or ZAP tax in Salt Lake County) supports organizations that enrich Utahns' lives. The ZAP tax increases sales tax within county borders by 0.1 percentage points, or one cent for every ten dollars. First imposed in 1997, Salt Lake County's ZAP tax supports botanical, cultural, recreational, and zoological organizations. Salt Lake County collected \$36.7 million in ZAP tax revenue in fiscal year 2023, supporting organizations that collectively employ nearly 15,000 individuals and annually receive over 11 million visitors to in-person events and services.

Key Findings

- ZAP Grantees** – In 2023, Salt Lake County ZAP funding supported 22 large cultural organizations labeled "Tier I", three zoological organizations, and more than 200 "Tier II" organizations, as well as Salt Lake County Parks and Recreation (Parks & Rec). Tier II organizations include arts, botanical, or cultural organizations headquartered or having a large presence in Salt Lake County that do not receive zoological or Tier I funds. Grant values among all grantee types ranged from \$1,500 to \$3.7 million in 2022. Salt Lake County Parks & Rec received about \$10.9 million.

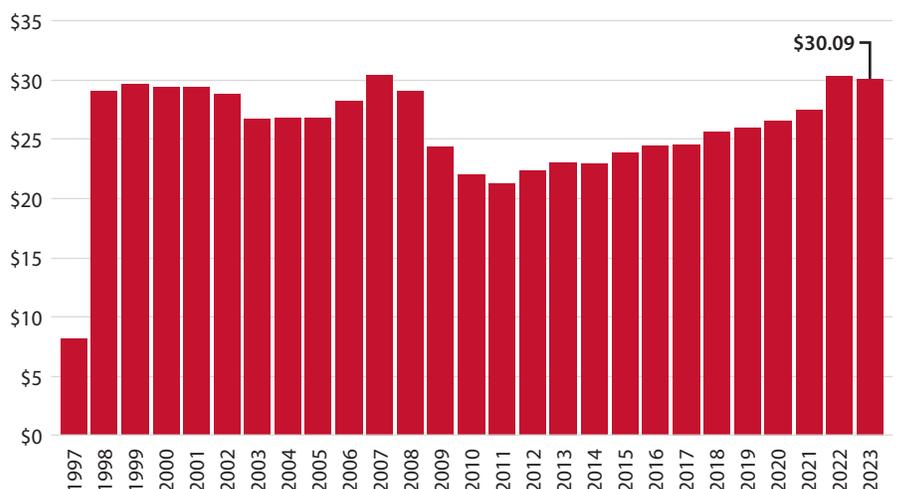
- Visitor Reach** – Over 11 million visitors (with some being repeat visitors) accessed in-person services from organizations, parks, and recreation facilities receiving ZAP funds in 2022. Visitors include Salt Lake County residents, residents from other Utah counties, and others from out of state.
- Utahns Employed** – Organizations receiving ZAP funds employed nearly 15,000 individuals in 2022. More than 37,000 volunteers served with these organizations in the same timeframe.
- Cost to Residents** – ZAP tax revenue per Salt Lake County resident equaled roughly \$30 in 2023. Salt Lake County residents directly paid about \$8-12 on average in ZAP tax annually (about 25-40% of the tax burden), with Salt Lake County businesses and out-of-county residents and businesses paying the remaining 60-75%.
- Resident Awareness** – Roughly 60% of Salt Lake County residents are aware of the ZAP program. About 12% reportedly know "a lot" about the program, roughly 30% know "a little" about the program, 19% have "heard the name only", and about 39% of residents have never heard of it.

ZAP Grant Recipient and Parks & Recreation In-Person Attendee Counts, 2022



Note: Parks and recreation visitor estimate represents a lower bound. Estimate includes recreation center visits and youth enrolled in recreation programs. However, park and trail visitors are not tracked and, therefore, are not included in these counts.
 Source: Salt Lake County ZAP Program and Salt Lake County Parks & Recreation

Real (Inflation-Adjusted) Salt Lake County ZAP Tax Revenue per Capita, FY 1997-2023



Note: Salt Lake County first imposed a ZAP tax in January 1997; therefore, ZAP tax revenue received in Fiscal Year 1997 (July 1996 - June 1997) only represents a partial year of collections. Values represent ZAP tax revenue after removal of Utah State Tax Commission administrative costs.
 Source: Kem C. Gardner Policy Institute analysis of Utah State Tax Commission, Utah Population Committee, and U.S. Bureau of Labor Statistics data.

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ZAP Tax History

ZAP Program Purpose

The Salt Lake County ZAP program exists to “educate, support, and engage partner organizations to enhance the quality of life for Salt Lake County communities and visitors through artistic, cultural, botanical, and recreational experiences.”¹

Most commonly known as the ZAP tax in Salt Lake County, other counties and cities refer to the tax with varying acronyms, including RAP, PAR, RAPZ, or RAMP. While all counties may vote to impose a ZAP tax, legislators originally created it with Salt Lake County in mind, as the state’s capital county offers a wide array of arts, cultural, botanical, and zoological opportunities.

Legislative History

The Utah State Legislature created the botanical, cultural, recreation, and zoological program in the 1993 General Legislative Session, enabling a 0.1% county-level sales tax to support privately-owned botanical, cultural, recreational, and zoological organizations, subject to voter approval. A county legislative body could impose the ZAP tax on goods subject to the county sales tax.² Salt Lake County residents voted down the program in 1993, reportedly viewing the ZAP tax as a tax on the poor to support the wealthy.³ Just 38.4% of voters approved of the tax, with 61.6% voting against it. In response, the Legislature altered the bill in 1996 to add publicly-owned recreational facilities such as parks and recreational centers to approved uses of funds.

Salt Lake County residents supported the Legislature’s change. The second ballot measure proved successful in 1996 with 57.8% of voters in favor, increasing the sales tax rate by 0.1 percentage points, or one cent for every ten dollars. The county began collecting ZAP tax revenues in January 1997. Every 10 years, voters determine if the tax should remain for another decade. Approval increased each round, with 71% in favor in 2004 and 77% supporting the tax in 2014. Salt Lake County residents will again cast their vote on the ZAP program in November of 2024.

In 2001, Utah’s Legislature added a municipality option for the ZAP tax. Municipalities within counties not already imposing a county-wide ZAP tax could then allow city residents to vote to impose a ZAP tax at the city level. Voters must approve the city-level ZAP tax every eight years. If a county attempts to impose a ZAP tax after a city or town within the county passed the tax, the county may only collect revenues from cities or towns that have not already adopted the tax. According to Utah State Tax Commission data, Tooele led the way as the first city to approve the tax in 2005. Seven cities followed suit in 2006. In fiscal year (FY) 2023, over 50 Utah municipalities levied the ZAP tax.

Awareness of the Salt Lake County ZAP Program

In-depth Interviews and Survey

The Gardner Institute developed a mixed-method research approach to explore the ZAP program and tax from different stakeholder perspectives. The research team conducted six in-depth interviews of leaders at ZAP grantee organizations, five in-depth interviews of Salt Lake County officials and ZAP program administrators, and a survey of more than 400 Salt Lake County residents.⁴ The survey provides a broad overview of Salt Lake County resident awareness and perceptions while the interviews provide a detailed look at grantees and program administrators and their experiences with the program. These research methods complement data analysis of the ZAP program’s administrative data and of the Utah State Tax Commission’s tax receipt data. Please see the Appendix for detailed survey results.

Awareness Levels

The survey found mixed awareness of the ZAP program among Salt Lake County residents - 42% of residents report knowing “a little” or “a lot” about ZAP, 19% have heard only of the name but don’t know anything about ZAP, and the remaining 39% of those surveyed have never heard of ZAP. Awareness of the program varies by demographic group and positively correlates with age, educational attainment, income, being white, and being female.⁵ Additionally, those registered to vote and those “very likely” to vote in the upcoming November general election show higher awareness than unregistered voters and those less likely to vote, respectively.⁶ Among those who have heard of the ZAP program, only 16% correctly identified sales tax as the correct funding source and only 37% knew that Salt Lake County residents vote every 10 years on whether to continue funding the ZAP program. Several grantee and administrative leader interviewees suggested that patrons who attended events are more likely to know about the ZAP tax than those who do not attend because ZAP is mentioned in most event materials and at the end of most performances.

Not surprisingly, the interviewed Tier I and Zoological grantees are familiar with the ZAP tax – knowing both that it is a sales tax and that it requires a vote in the next election to be renewed. Tier II grantees are less familiar with the exact tax and timing, but all reported awareness that ZAP funding comes from a tax that must be renewed. Administrative leader interviewees had a variety of opinions regarding public awareness of ZAP. Administrative leaders noted that addressing some challenges – such as high turnover and large numbers of volunteers in Tier II organizations and a lack of Spanish language materials – could improve public awareness of ZAP.

Table 1: ZAP Survey of Salt Lake County Residents, Summary

Which of the following best describes how familiar you would say you are with the Salt Lake County's ZAP program?	Counts	Proportion
Know a lot about the ZAP program	48	11.6%
Know a little about it	126	30.4%
Have heard the name only	78	18.8%
Have never heard of ZAP program	162	39.1%
Overall	414	100.0%

Were you aware that Salt Lake County residents vote every 10 years on whether to continue funding the ZAP program?	Counts	Proportion
Yes, aware	94	37.3%
No, not aware	152	60.3%
Don't know	6	2.4%
Overall	252	100.0%

Do you happen to know which tax is primarily used to help support the ZAP program?	Counts	Proportion
Sales tax	40	15.9%
Property tax	63	25.0%
Income tax	8	3.2%
Other (specify)	4	1.6%
Don't know	137	54.4%
Overall	252	100.0%

Note: The survey was conducted in February 2024 via telephone and email. The 414-interview sample yields a margin of error that varies by question but does not exceed +/- 4.8%. The survey prompted only the 252 individuals who responded with some awareness of ZAP in the first question to respond to the second and third questions above. The sum of proportions does not always equal 100% due to rounding.

Sources and Uses of Funds

Statewide ZAP Tax Revenue

In FY 2023, eight counties and 51 municipalities collected ZAP tax revenues totaling more than \$80.0 million. Salt Lake County's ZAP tax revenue equaled \$36.7 million, accounting for 46% of the statewide total. Salt Lake County's revenue makes up a smaller share of the statewide total each year as more counties and cities impose the tax over time.

The ZAP program has not lapsed in any city or county, meaning voters around the state generally continue to support the tax after its initial passage. However, some cities and counties have struggled to garner adequate voter support to impose the tax at all.

Salt Lake County ZAP Tax Revenue

In the years immediately following its implementation, Salt Lake County's inflation-adjusted ZAP tax revenue per capita equaled roughly \$30 (2023 dollars). In response to both the Dot-com Recession (2001) and Great Recession (2007-2009), inflation-adjusted per capita ZAP tax revenue in Salt Lake County temporarily fell as consumers spent less, generating less

tax revenue. While a per capita estimate provides some insight to resident spending, commuters, visitors, and businesses from outside Salt Lake County pay a portion of the ZAP tax. Businesses pay a portion of the ZAP tax as well, meaning the per capita spending by Salt Lake County residents equals less than \$30 annually. Estimates discussed in the geographic analysis portion of this report show ZAP taxes paid by households equal roughly \$30 annually, meaning average ZAP taxes paid by a Salt Lake County resident may be closer to the \$8-12 range per year.

Consumer behavior shifts impacted ZAP tax revenue in more recent years as well. Historically, consumers have increasingly shifted consumption towards services and subsequently reduced their share of consumption spending on goods. Most services are not subject to the ZAP tax. However, the onset of the COVID-19 pandemic contributed to consumers spending more on goods, causing a dramatic increase in ZAP tax revenue. In FY 2023, inflation-adjusted ZAP tax revenue per capita in Salt Lake County again equaled about \$30 (2023 dollars). These values represent the amount granted to Salt Lake County for distribution purposes. The Utah State Tax Commission retains a small portion of the revenue to cover administrative expenses, which have been removed from the per capita estimates shown in Figure 3.

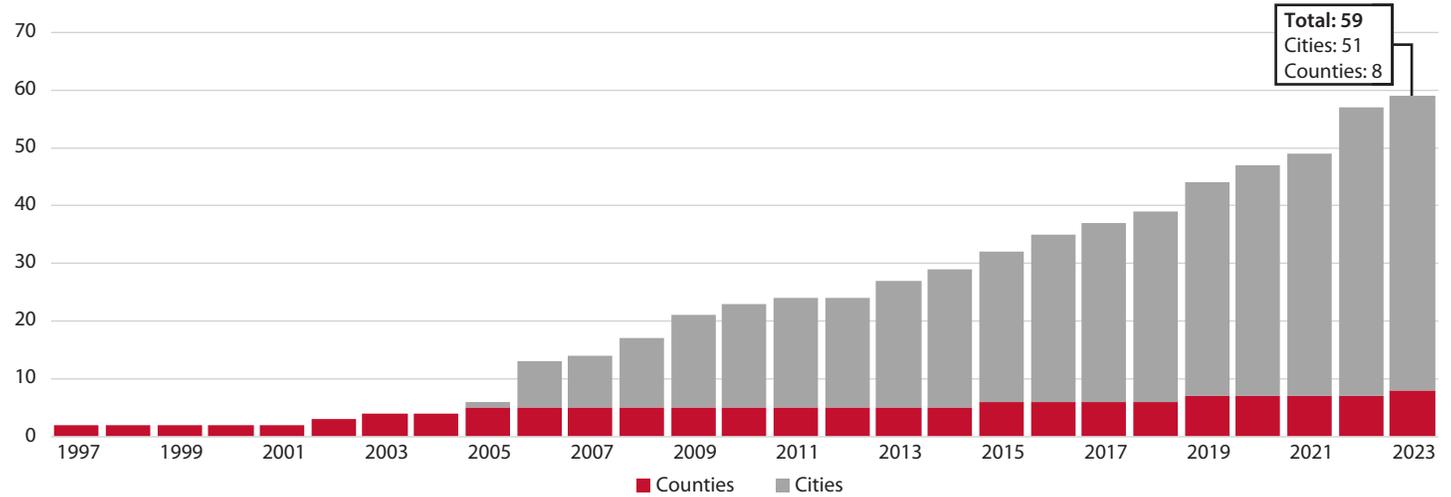
Statewide Use of ZAP Tax Revenue

To various degrees, ZAP tax revenues support local parks and recreation departments where implemented throughout counties and cities in the state. ZAP tax revenues also support organizations dedicated to arts and culture with specific disbursements varying between counties and cities. Utah code allows taxing entities other than Salt Lake County flexibility in distributing the funds in support of recreation, arts, and culture.

In Moab, for example, the recreation, arts, and parks (RAP) tax revenues supported 15 local organizations, providing grants up to \$10,000 each in 2023. Moab allocated about 20% of revenues to such organizations and used the remaining 80% to fund city-specific projects. Cache County's recreation, arts, parks, and zoo (RAPZ) tax revenues have supported publicly owned or operated recreation and park facilities and trails, the Willow Park Zoo, and nonprofit organizations operating as botanical or cultural organizations since 2002. Bountiful City Council conducted a survey in 2017 to understand resident priorities for RAP tax use. Survey responses informed a five-year priorities list, which includes plans for playground and pickleball court enhancements.

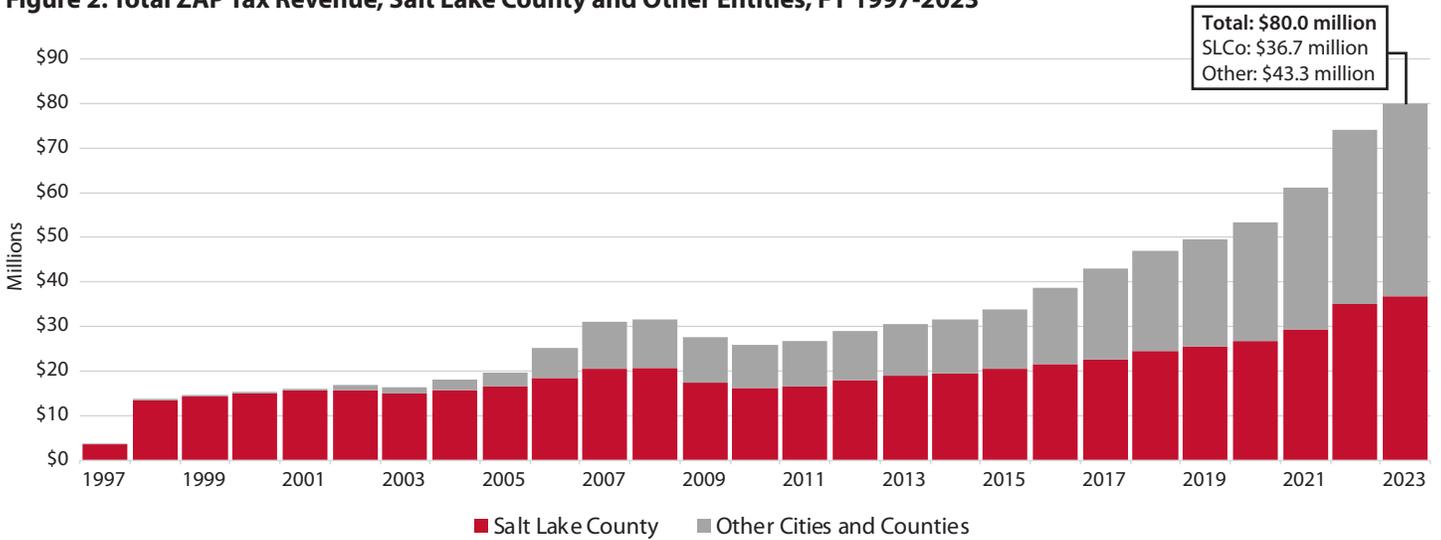
While municipalities and counties other than Salt Lake County use local discretion when determining the use of funds, state statute explicitly outlines the disposition of Salt Lake County's ZAP tax revenue.

Figure 1: Number of Utah Local Governments Imposing the ZAP Tax, FY 1997-2023



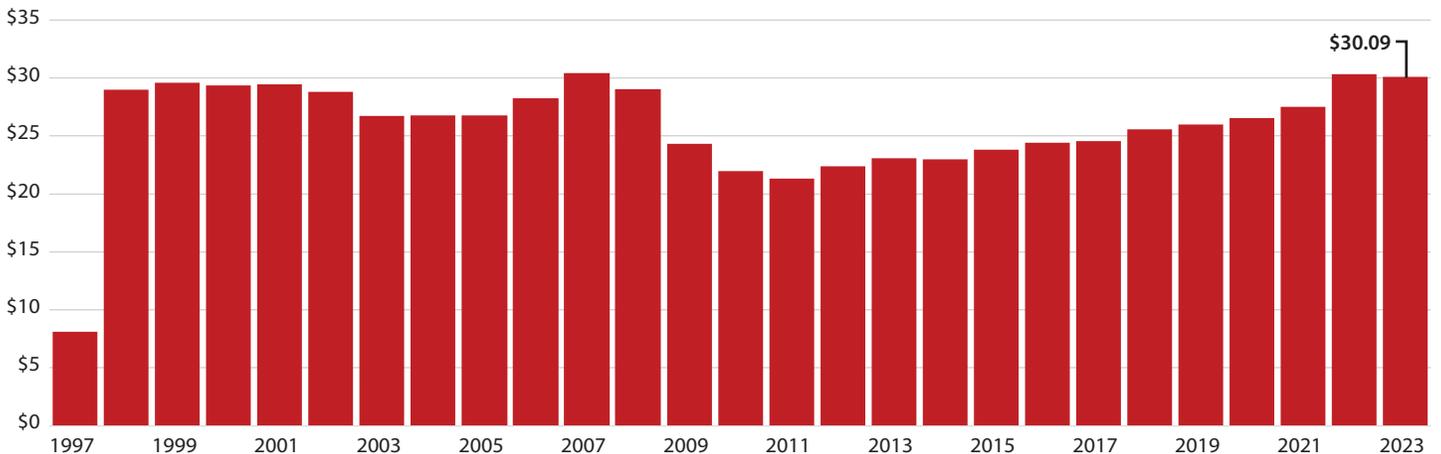
Note: Cities within counties already imposing the ZAP tax may not levy the ZAP tax.
Source: Utah State Tax Commission

Figure 2: Total ZAP Tax Revenue, Salt Lake County and Other Entities, FY 1997-2023



Note: Salt Lake County's ZAP tax first imposed in January 1997; therefore, ZAP tax revenue received in Fiscal Year 1997 only represents a partial year of collections.
Source: Utah State Tax Commission

Figure 3: Real (Inflation-adjusted) Salt Lake County ZAP Tax Revenue per Capita, FY 1997-2023



Note: Salt Lake County first imposed a ZAP tax in January 1997; therefore, ZAP tax revenue received in Fiscal Year 1997 (July 1996 - June 1997) only represents a partial year of collections. Values represent ZAP tax revenue after removal of Utah State Tax Commission administrative costs.
Source: Kem C. Gardner Policy Institute analysis of Utah State Tax Commission, U.S. Bureau of Labor Statistics, and Utah Population Committee data

Salt Lake County Use of ZAP Tax Revenue

In Salt Lake County, up to 1.5% of ZAP tax funds may fund county program administration. Of the remaining revenue, 16% fund up to three zoological organizations; 54% support arts, botanical, and cultural organizations; and the remaining 30% fund publicly owned or operated parks and recreational facilities.

The 54% pledged to arts, botanical, and cultural organizations fund Tier I and Tier II organizations (defined below). Tier II organizations receive 9% of the total, while the remaining 45% of the funds support 22 Tier I organizations. Of the 16% of funds set aside for zoological organizations, 63.5% fund a zoo, 28.25% support an aquarium, and 8.25% go towards an aviary, although these allotments will shift in 2025 (Figure 4).

The Legislature established these shares of total funding in statute, though they have shifted over time in response to competing priorities (Table 2). Notably, the Legislature altered disbursements between zoological organizations in the 2024 General Legislative Session, retaining the 8.25% for an aviary and reshuffling the remaining funding between a zoo and an aquarium.

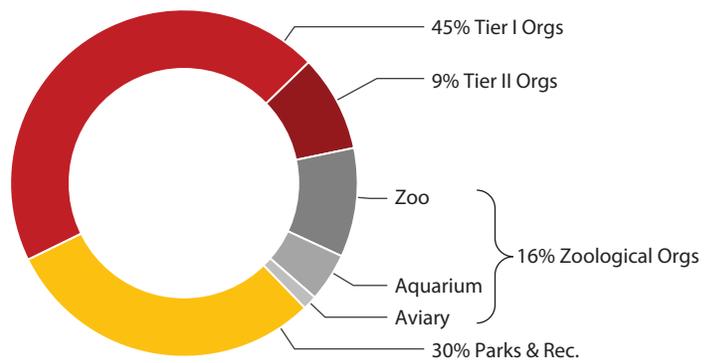
Tier I Organizations and Funds

Tier I funding aims to “build organizational capacity, create stability, and provide adequate predictable support.”¹ Tier I organizations generally represent organizations with larger budgets and therefore receive greater funding. Internal practice requires that Tier I organizations receive Tier II funding for three years prior to applying for Tier I funding. Tier I organizations must meet other criteria, according to county policy:

1. Three-year average qualifying annual operating expenses exceeding a predetermined, inflation-adjusted dollar value (\$390,000 in 2024).
2. Meet the ZAP program’s financial health standards.
3. Exhibit stability.
4. Must have as its primary purpose one of the eligible disciplines.
5. Headquartered in or have a large presence in Salt Lake County.
6. Abide by accepted ethical and professional standards.
7. "A nonprofit applicant must be exempt from federal tax under Section 501(c)(3) of the Internal Revenue Code."¹

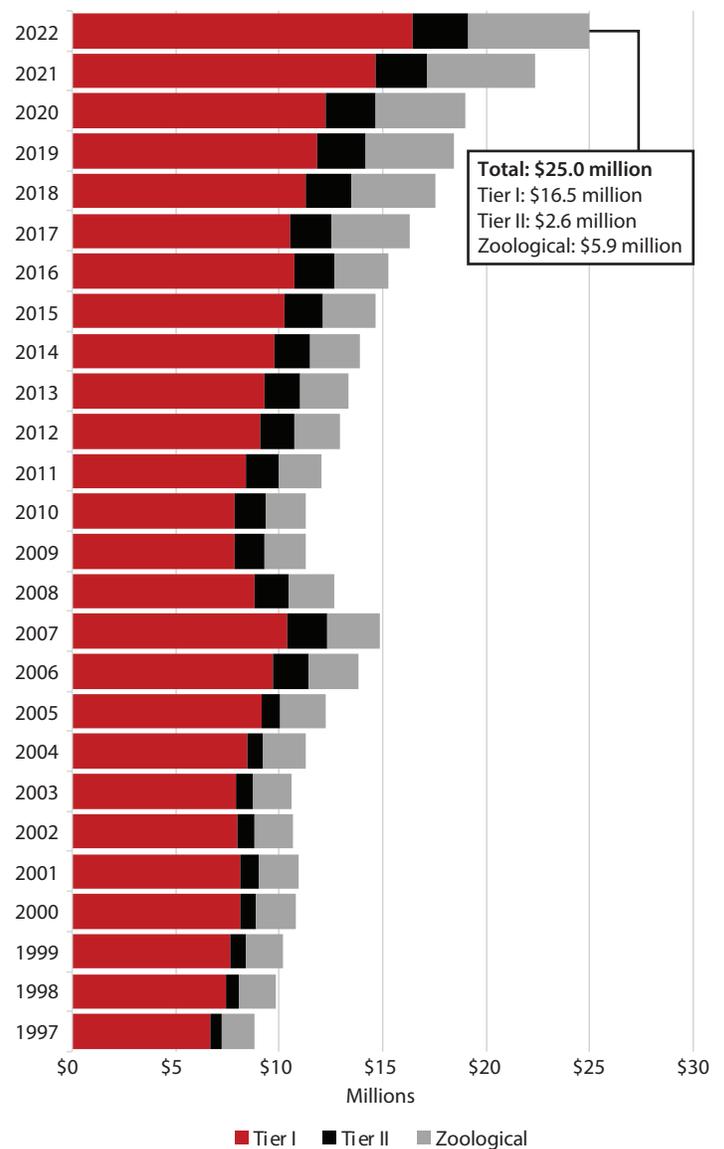
Since organizations compete for limited funds, and due to statutory restrictions limiting the number of funded Tier I organizations, not all organizations that qualify will receive Tier I funds. Salt Lake County policy directs the Tier I Advisory Board to prioritize grants for organizations that provide “geographic, ethnic, and other diversity on their governing and advisory boards; and exemplary community services through outreach and free or highly discounted programming.”¹ However, an eligible organization not receiving Tier I funds may apply for Tier II funds.

Figure 4: Salt Lake County ZAP Tax Distribution, 2023



Note: Recent legislation altered the funding formula beginning in 2025, reshuffling the 16% allocated to zoological organizations.
Source: Utah State Legislature

Figure 5: Salt Lake County ZAP Grant Distribution for Tier I, Tier II, and Zoological Organizations, CY 1997-2022



Note: Values represent sums of grants allocated in a calendar year as reported by the Salt Lake County ZAP program. Figure 6 shows ZAP Parks & Recreation funding, which is not included above.
Source: Salt Lake County ZAP Program

Table 2: Salt Lake County ZAP Tax Revenue Distribution by Year of Statute Change, 1996-2023

Organization Category	1996	2003	2016
Tier I	52.5%	48.875%	45%
Tier II	5%	9%	9%
Zoological	12.5%	12.125%	16%
Parks & Rec.	30%	30%	30%

Source: Utah State Legislature

Table 3: Estimated Salt Lake County ZAP Tax Revenue and Disposition, 2022

Revenue and Disposition Line Items	Millions
Total ZAP Revenue	\$36.8
County Administration (1.5%)	\$0.6
Remaining ZAP Revenue	\$36.2
Zoological (16%)	\$5.8
Tier I (45%)	\$16.3
Tier II (9%)	\$3.3
Parks & Rec. (30%)	\$10.9

Source: Kem C. Gardner Policy Institute analysis of Utah State Tax Commission data

Tier II Organizations and Funds

Tier II funding exists to “build organizational capacity and enhance the County’s cultural offerings and community...[and to] encourage county municipalities, metro townships, and unincorporated community councils to increase their funding of their respective local arts councils and cultural organizations within their communities.”¹

Tier II organizations include arts, botanical, or cultural organizations headquartered or having a large presence in Salt Lake County that do not receive zoological or Tier I funds. Tier II organizations generally operate on a smaller budget, but county policy does not impose budget requirements for Tier II organizations. If an organization applies for Tier I funds but does not receive them, the organization may apply for Tier II funds.

Publicly Owned and Operated Parks, Recreational Facilities, and Trails

The 30% of ZAP tax revenues supporting Salt Lake County’s Parks & Recreation aims to “improve lives through people, parks, and play.”⁷ Utah tax code requires that Salt Lake County public parks and recreation receive 30% of ZAP revenue each year. While ZAP funds may not be used to fund capital expenditures, ZAP policies allow Parks & Recreation to customize use of funds allocated from the ZAP program.

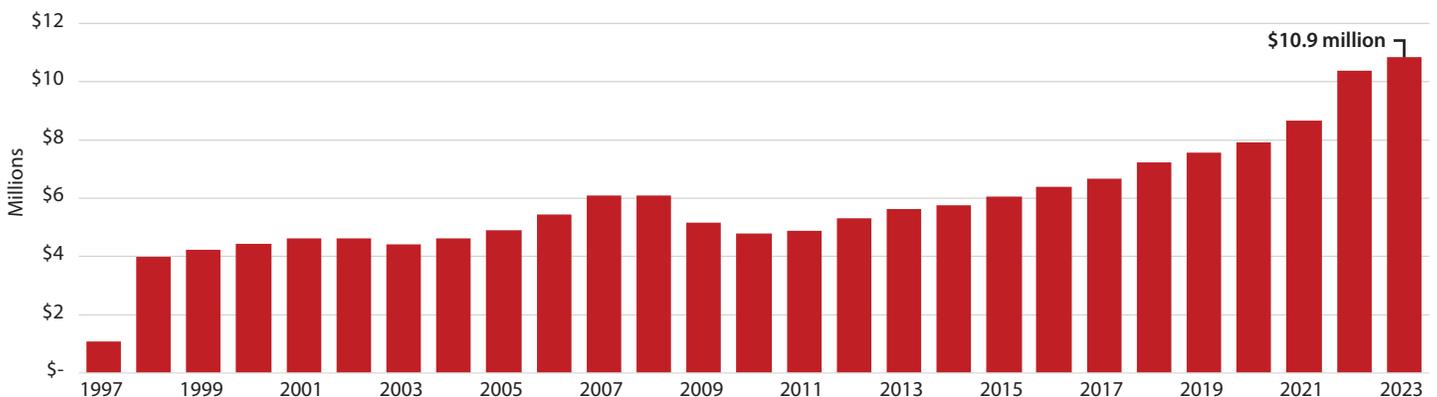
ZAP Revenue Use and General Obligation Bonds

In coordination with each voter authorization for the ZAP program, Salt Lake County placed general obligation (GO) bonds on the ballot. A GO bond could capitalize new parks, arts, and other eligible facilities. Previously, the County issued GO bonds at each ZAP renewal period. These issuances included a \$50 million bond issuance in 1998, a \$65 million issuance in 2007, and bond proceeds totaling \$92.3 million issued between 2017 and 2019. For each debt issuance, the bond duration matched the ZAP tax’s authorized duration.

In the early years of the ZAP program, a large portion of the tax itself paid for bond debt service (even though technically the collateral was a full GO pledge, or the full faith and credit of Salt Lake County). In other words, Salt Lake County never pledged ZAP revenue for bonds but sometimes used ZAP revenues for debt service. For the 1998 bonds, ZAP contributed \$3.7 million per year to debt service, just over 50% of the debt service total for that bond issuance. For the 2007 bonds, Salt Lake County used ZAP sales taxes to help with debt service for two years and then discontinued its use. The parks portion of ZAP now offset the operating costs of the new ZAP infrastructure. By 2010, the county fully phased out ZAP use for debt service payments and paid bonds entirely with the authorized GO property tax debt service levy.

The County indicates it will seek voter approval to reauthorize the ZAP tax in 2024 and to approve a corresponding GO bond in coming years.

Figure 6: ZAP Tax Revenue Supporting Parks & Recreation, FY 1997-2023



Note: Values are not inflation or population adjusted. Values represent calculated estimates using total ZAP tax revenue.

Source: Utah State Tax Commission

Grant Recipients

Grantee Makeup

In 2023, three zoological organizations, 22 Tier I, and 207 Tier II organizations received ZAP grants in Salt Lake County. Statute requires that no more than three zoological organizations and no more than 22 Tier I organizations receive zoological and Tier I funding, respectively. No such statute exists for Tier II funding, meaning the number of organizations receiving Tier II funding varies from year to year. From 2019 to 2023, the number of Tier II organizations ranged from 177 to 207.

Applicants compete for limited funding. In its goal to provide “fair and equitable access to funding and educational resources,”¹ Salt Lake County’s ZAP program aims to grant funding for as many applicants as possible. The average acceptance rate among qualified Tier II organizations equaled 97.4% from 2019 through 2023, meaning in recent years the ZAP program declined funding for about five out of roughly 197 Tier II organizations annually. Despite statutory limitations regarding the number of Tier I organizations accepted, the acceptance rate among Tier I organizations between 2020 and 2024 outranked Tier II acceptance at 97.7%. In general, organizations that apply receive some level of ZAP funding.

Application Process

Grantee interviewees noted that ZAP grant applications are more detailed than most other grant applications, but they understand the need for detail and pointed out that the application becomes easier to complete with time. The most difficult aspect of the application process requires attributing program reach to specific areas of the county.

Zoological – The Tier I Advisory Board oversees zoological funds and applications. Based on regulatory requirements, the Board recommends three organizations (one zoo, one aquarium, and one aviary) to receive shares of ZAP funds as outlined in state statute. The County Council must approve funding proposals prior to the distribution of funds. Zoological organizations that do not receive zoological funds do not qualify for Tier I or Tier II funds.

Tier I – The Salt Lake County Council appoints seven individuals to the Tier I Advisory Board, with two of the seven members nominated by the Utah Division of Arts & Museums. Salt Lake County code emphasizes the importance of geographic representation among board members. Members of the advisory board review applications then make funding recommendations to the county council for 22 Tier I organizations (subject to certain rules and regulations). The advisory board presents recommendations to the Salt Lake County Council. Once the Council approves the Advisory Board’s proposals, organizations receive notice regarding their approval and funding amounts.

Figure 7: Salt Lake County ZAP Application Process



Tier II – The Salt Lake County Council appoints at least nine but no more than thirteen individuals (composed of two city mayors and seven to eleven other members of the community) to the Tier II Advisory Board. The Advisory Board recommends organizations and funding amounts to the County Council, which makes final decisions. The County then notifies organizations of their approval and grant amounts. Rules and regulations vary depending on the amount of funding a Tier II organization requests.

Grantee Use of ZAP Funds

While certain statutory requirements limit the use of ZAP funds, these funds may generally cover a variety of operating expenses. Non-qualifying grantee expenditures include capital expenses (including improvements to or depreciation of real property), debt service, or payments into an endowment fund. Salt Lake County code additionally limits the use of ZAP funds for salaries greater than a certain dollar amount or for rent payments making up more than 6% of total operating expenses. Additional parameters exist, as outlined in Salt Lake County code.

Salt Lake County code prohibits ZAP funds from equaling more than 35% of Tier I or zoological qualifying operating expenses. Certain Tier II organizations must meet the same requirement.

Despite the statutory limitations on certain grantee uses of ZAP funds, nearly every interviewed grantee noted with appreciation the ability to use ZAP funds for ongoing general operating expenses. Many contrasted ZAP funds with other types of grant funding which require a focus on specific aspects of programming (such as conservation or artist-specific programming) but don’t provide the support for key day-to-day activities, as allowed by ZAP funding.

Tier I and zoological organizations must submit documentation reporting their use of ZAP funds, and Tier II organizations report their use of ZAP funds in response to an open-ended post-spending evaluation report.

“... Unrestricted [ZAP funds are] really important because a lot of grants are restricted to just our conservation program or just our education program... but then we also need to [pay our staff], ... pay for the facilities here and for maintenance...”

- Zoological Grantee

Tier I and Zoological – In 2022, most (72.9%) Tier I and zoological funds supported administrative and program salaries and benefits. Remaining funds support other qualified operating expenses, including facility rent, marketing, contractor fees, and other expenses.

Interestingly, prior to the onset of the COVID-19 pandemic, salaries and benefits made up a smaller share of ZAP fund use, and independent contractor fees made up a much larger share of Tier I and zoological ZAP fund use. The salaries and benefits share of ZAP grant usage increased from 65.5% to 72.9%, and the independent contractor fee share of ZAP grant usage fell from 12.6% to just 2.7% from 2019 to 2022.

Tier II – Similarly, Tier II ZAP grants fund operating expenses. County policy does not require that Tier II organizations submit a comprehensive review of ZAP grant uses, but organizations report to the County each year in response to the following prompt on a post-spending evaluation report: “Describe what was accomplished in Salt Lake County using your [year] ZAP funding.” In recent years, Tier II organizations reportedly used ZAP grants to cover operating expenses such as salaries and stipends, rent, royalties, and other expenses.

Parks & Recreation – In 2022, Salt Lake County Parks & Recreation operating expenses funded by all sources equaled \$71.6

Table 4: Tier I and Zoological Use of ZAP Funds, 2019 and 2022

Use of Funds	2019	2022
Administrative and Program Salaries & Benefits	65.5%	72.9%
Independent Contractor Fees	12.6%	2.7%
Exhibition Operating Expenses	2.2%	2.8%
Materials	3.0%	2.6%
Royalties/Licensing Fees	2.6%	1.6%
Travel & Housing	0.5%	0.4%
Marketing	5.7%	2.6%
Development	0.2%	0.2%
Office Expenses	1.2%	2.1%
Facility Rent	0.3%	1.3%
Operations & Maintenance	1.8%	5.0%
Miscellaneous	4.4%	5.8%

Note: Two organizations are omitted in 2019 and one is omitted in 2022 due to data limitations. Source: Salt Lake County ZAP

million and capital project expenses reached \$30.1 million. ZAP revenue allocated to parks equaled about \$10.4 million in 2022. The Parks and Recreation Department can expend ZAP funds on operating expenses.

Salt Lake County's facilities and trails, including four ice sheets, 18 pools, 42 regional parks, one historic working farm, four licensed childcare programs, six golf courses, more than 350 miles of trails, and other facilities and programs all require ongoing maintenance. ZAP funds cover an amount equal to 14.5% of Salt Lake County Parks & Rec's total operating expenses.

ZAP Program and COVID-19

During the COVID-19 pandemic, most organizations experienced business disruptions impacting budgets and operations. ZAP grants proved to be exceptionally valuable assets to arts, cultural, and recreational organizations during an otherwise detrimental time. During a time of dramatic change and uncertainty, ZAP grants provided some degree of stability and predictability. A Tier I grantee interviewed for this research project had to close down in-person events abruptly during the pandemic and managed to stay afloat until fall 2020 by teaching online. A Tier II grantee said ZAP funds were critical to allowing them to be nimble and offer programming in different ways, such as offering virtual and remote film screening events.

Grantee Reliance on ZAP Funds

Interviewers asked grantees how their programming or operations would differ if they hypothetically were to not receive ZAP funds. Tier I and zoological grantees suggested that they would absorb much of the impact through generalized programming cuts. Two Tier II organizations specified elements of their program that would be cut: one would not be able to pay for an Executive Director and the other would have to charge (or increase the charge) for their films and workshops. A third Tier II organization would have to scale back on some elements of their annual festival. An administrative leader suggested outreach to underserved communities would likely be eliminated for many programs.

ZAP program administrators interviewed by the research team responded to a hypothetical scenario where ZAP funding measures were not in place by saying the impact would be “devastating” to grantee organizations. “You would lose arts organizations. Some of them would not be able to survive – especially Tier II”, said one administrator. Another said, “Tier II would be bankrupt.” While explaining negative economic consequences such as reduced spending at restaurants and shops near the performances and decreased venue maintenance, another interviewee stated, “I think the ripple effect would be devastating.”

Tier I and Zoological – From 2017 to 2022, ZAP funds made up 9.0% of Tier I and zoological revenue, on average. In the same timeframe, ZAP funds as a share of total operating expenditures equaled an average of 10.9%.

In the years prior to the COVID-19 pandemic (2017-2019), Tier I and zoological ZAP funds as a share of revenue equaled roughly 8.7%, and the share of total operating expenditures came in slightly higher at 9.6%. In the years during and following the onset of the pandemic (2020-2022), ZAP funds as a share of revenue and total operating expenditures increased to 9.2% and 12.2%, respectively.

Several factors impacted this increase. Total Tier I and zoological ZAP grants fell just 1.9% in 2020, yet total Tier I and zoological revenues fell a whopping 17.3%, subsequently increasing the ZAP grant share of revenue. Total Tier I and zoological ZAP awards grew 2.9%, while operating expenses fell 13.0%. This caused the ZAP grant share of expenditures to rise as well. In 2021, ZAP grants made up just 7.4% of Tier I and zoological revenues, likely due to increased federal government funding sources available to grantee organizations (among other organizations) following the pandemic-induced recession. Through economic highs and lows, ZAP funds generally provide a stable and predictable source of revenue for Tier I and zoological organizations.

Remarkably, ZAP tax revenue allocated to Tier I and zoological organizations grew from \$16.0 million in 2019 to \$21.1 million in 2022, reaching a growth rate of 31.5%, or a compound annual growth rate of 9.6%. Consumption patterns have long been shifting from goods to services, impacting the sales tax base. However, COVID-19 disrupted this historical pattern as services became limited and cash reserves were high. This combination spurred consumption on retail, in turn rapidly increasing sales tax receipts and therefore Tier I and zoological ZAP funds.

Tier I ZAP grants ranged from about \$130,000 to nearly \$3.0 million in 2022. Zoological grants ranged from roughly \$483,000 to \$3.7 million. ZAP grants make up as little as 2.3% or as much as 21.6% of Tier I and zoological organizations' revenues.

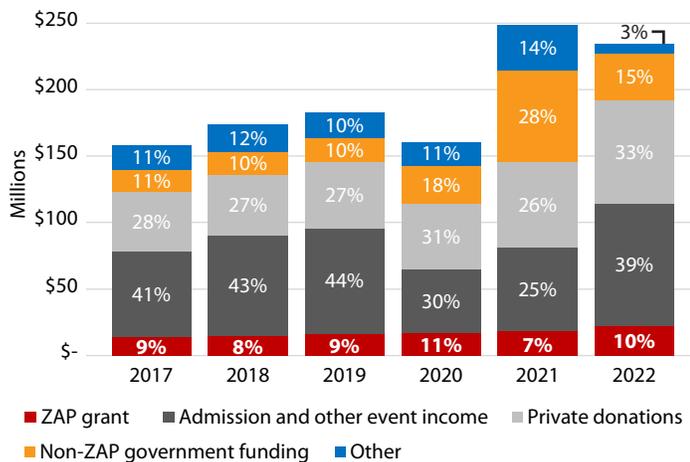
Tier II – Between 2020 and 2023, ZAP grants as a share of Tier II revenue equaled 4.4% on average. ZAP grants as a share of Tier II operating expenses totaled an average of 4.5%. ZAP grants as a share of both revenue and operating expenses increased in 2023, reaching 4.8% and 4.9%, respectively, compared to 4.1% and 4.4% in 2021. This increased share corresponds with increased sales tax revenue resulting from economic impacts of the COVID-19 pandemic.

While the average Tier II ZAP reliance ranks lower than Tier I reliance, certain Tier II organizations rely much more heavily on ZAP grants. Tier II ZAP grants ranged from \$1,500 to \$130,000 in 2023. Similarly, budgets for Tier II organizations varied widely, with larger organizations like Sundance Institute and smaller ones such as the Utah Flute Association and Broadway Kidz receiving Tier II funding.

In 2023, ZAP grants made up more than 20% of total revenue for at least 13% of Tier II organizations. ZAP grants made up more than 40% of total revenues for at least 2% of Tier II organizations in 2023. ZAP funds largely keep several of these small Tier II organizations operating. Tier II organizations, in turn, provide community members opportunities to connect and learn, including community members in minority populations.

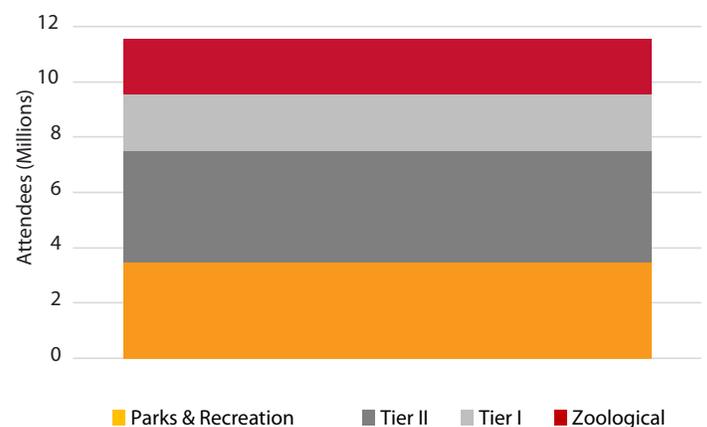
Parks & Recreation - The parks and recreation share of ZAP tax revenue equaled roughly \$10.9 million in 2023. Salt Lake County Parks & Recreation total revenue equaled \$58.6 million in 2023, meaning the ZAP share accounted for about 18.7% of Parks & Rec's total funding.

Figure 8: Sources of Revenue for Tier I and Zoological Organizations, 2017-2022



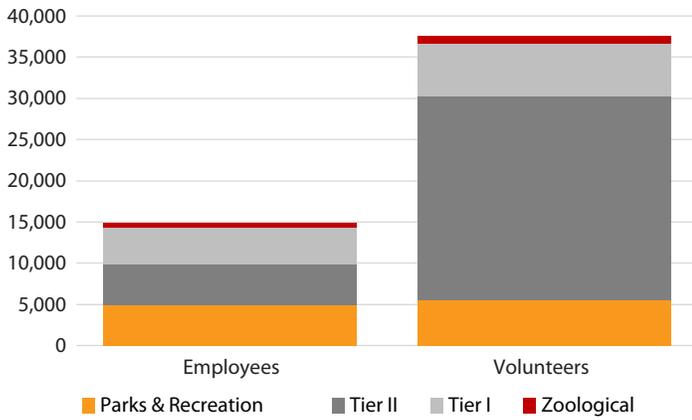
Note: Government funding spiked in 2021 in response to the pandemic-induced recession. Other income includes investment income, rental income, and other smaller income sources. Investment income came in negative for most organizations in 2022. Source: Salt Lake County ZAP Program

Figure 9: ZAP Grant Recipient and Parks & Recreation In-Person Attendee Counts, 2022



Note: Parks & Recreation visitor estimate represents a lower bound. Estimate includes recreation center visits and youth enrolled in recreation programs. Park and trail attendees are not tracked and, therefore, are not included. Source: Salt Lake County ZAP Program and Salt Lake County Parks & Recreation

Figure 10: ZAP Grant Recipient and Parks & Recreation Employee and Volunteer Counts, 2022



Source: Salt Lake County ZAP Program and Salt Lake County Parks & Recreation

Grantee Social Impact

In 2022, Tier I, Tier II, and zoological organizations served 8.1 million individuals at in-person events, with some likely being repeat visitors. These organizations served many more through virtual events. Millions more benefited from Salt Lake County’s parks, recreation centers, trails, and other facilities supported by the ZAP program.⁸

Of the 8.1 million in-person attendees at ZAP grantee events, more than 3.7 million, or 46.1% of individuals received free admission or services in 2022. Participants accessed nearly 90% of virtual events for free.

Tier I, Tier II, and zoological organizations employed or contracted with nearly 9,800 individuals in 2022. About 32,000 people served as volunteers. Salt Lake County Parks & Rec employed more than 5,000 individuals in the same timeframe, and more than 5,500 volunteers served at parks and other publicly-managed recreational facilities. ZAP tax revenues support salaries of many employees, and the program allows organizations to make art, recreation, and cultural opportunities more accessible to all Salt Lake County residents, regardless of socioeconomic status.

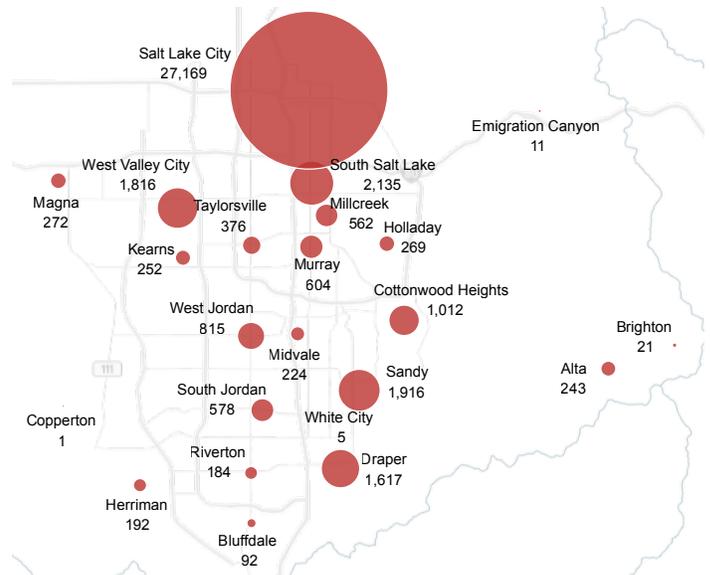
Interviewed grantees affirmed that ZAP funding allows diverse demographic groups to access programming. For example, a zoological grantee has reached out to Head Start programs and the Odyssey House to increase awareness of free admission opportunities for people who qualify for SNAP or EBT. One of the Tier II organizations provides programming for Title I schools. A Tier II grantee has reached beyond the Pacific Islander and Tongan community to people in the Chinese, Native American, and Hispanic communities as well. An administrative leader noted the impact on students, relaying that the symphony and opera go to elementary, junior high, and high schools to perform. *“For some [students], it’s the only chance they are likely to have to see one of these performances.”*

Geographic Analysis

Geographic Distribution of ZAP Grantees and Recreation Opportunities

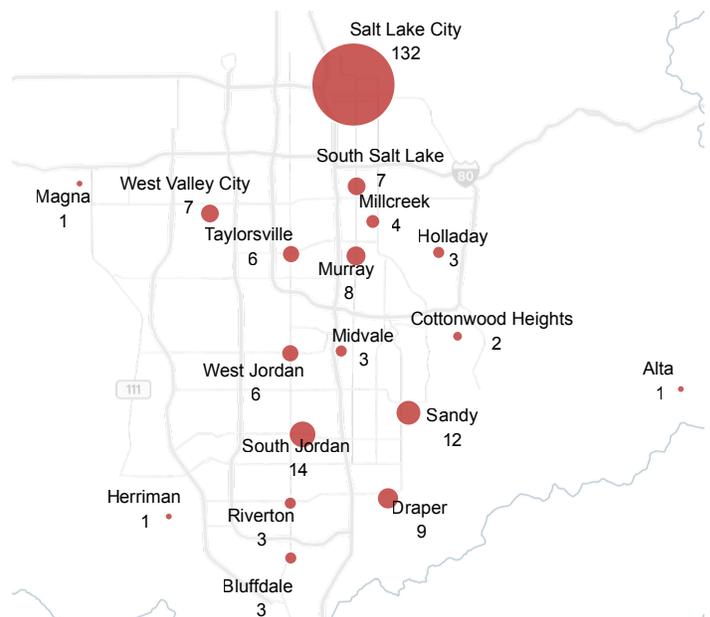
ZAP funding comes from taxpayers throughout Salt Lake County and, aptly, ZAP grantee events and parks and recreation opportunities reach residents at all ends of the county. Figure 11 shows a geographic distribution of grantee events by event count, with the large majority in Salt Lake City but some taking place in smaller cities and towns like Copperton, Brighton, and Bluffdale. Similarly, Salt Lake County offers parks and recreation

Figure 11: ZAP Grantee Events by City, 2022



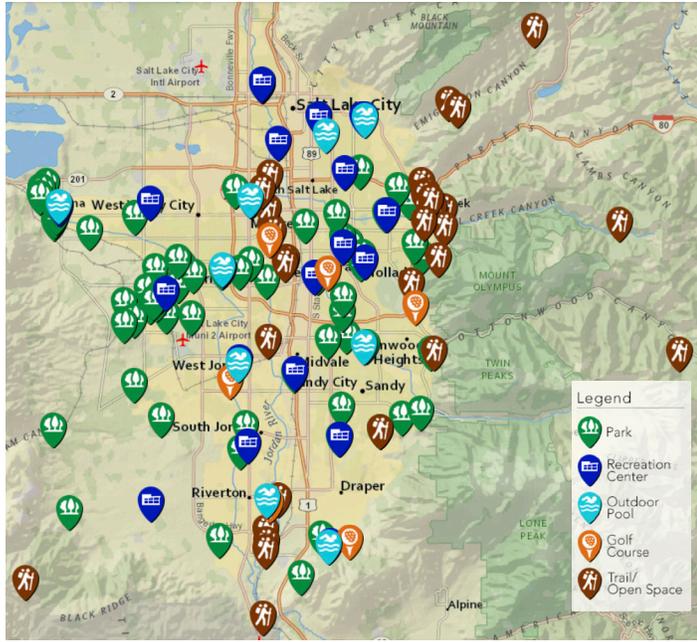
Note: While dots represent respective cities, they don’t show geographic distribution of events within the cities. One organization is omitted due to data inconsistencies. Source: Salt Lake County ZAP

Figure 12: ZAP Grantee Business Address by City, 2023



Note: Fourteen organizations are either based in a Utah county other than Salt Lake County (12), out of state (1), or did not provide an address (1). Source: Salt Lake County ZAP

Figure 13: Salt Lake County Parks & Recreation Locations, 2024



Source: Salt Lake County Parks & Recreation

opportunities throughout the county.

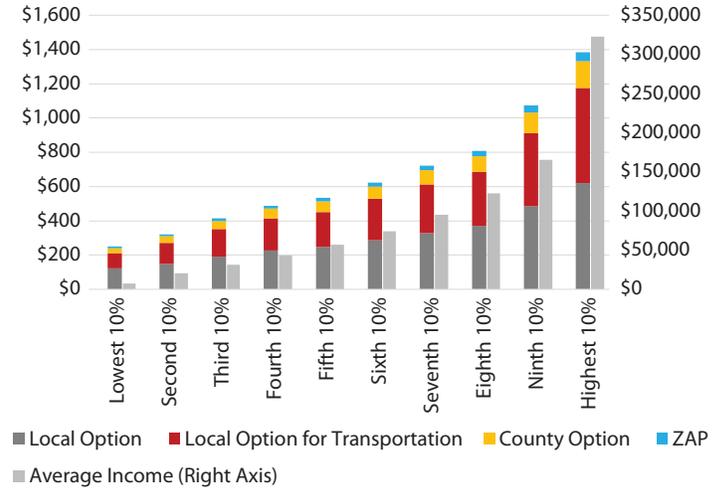
During the application process, ZAP grantees must submit a business address indicating the location of a main office. For small Tier II organizations, this may be a home address or a post office box. Roughly 56% of grantees reportedly operate in Salt Lake City, about 33% manage operations in other cities within Salt Lake County, and the remaining 11% are located outside Salt Lake County (Figure 9). Salt Lake City’s commercial property ranks much more densely than other cities within the county, contributing to high headquarter rates in the state’s capital city.

ZAP Tax Revenues by City

Taxable sales data can provide a glimpse of which cities account for the largest shares of ZAP revenue. The Utah State Tax Commission reports taxable sales by point of sale. Not surprisingly, Salt Lake City accounts for the highest share of ZAP tax revenue, representing the state’s capital city and housing the largest resident and daytime population compared to any other city. When dividing total ZAP sales taxes by resident population, however, resort towns like Alta and Brighton pay the most ZAP tax per capita. Additional nuances impact this ranking, however, as Alta and Brighton are home to small resident populations yet attract tourists from out of the city and state, meaning these cities export a large share of this tax to tourists. South Salt Lake, Murray, and Draper finish out the top five cities with the highest ZAP tax revenue per capita.

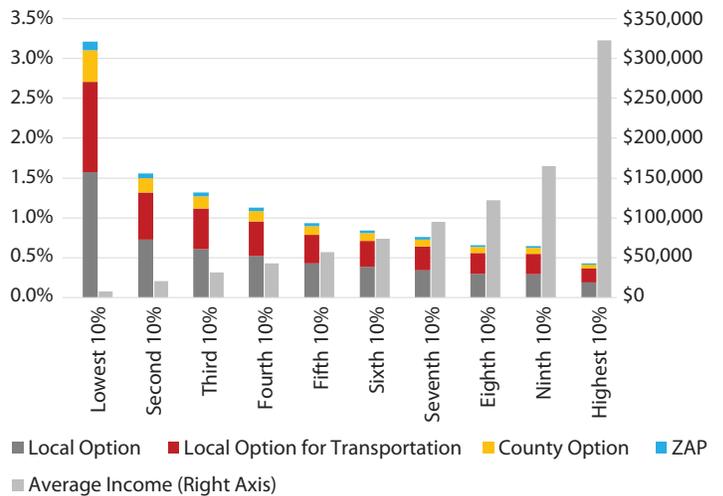
These rankings should not be interpreted to indicate that, for example, South Salt Lake residents pay more ZAP tax than residents of most other Salt Lake County cities. Rather,

Figure 14: Estimates of Direct Household Local Sales Taxes Paid and Average Income by Income Decile, 2022



Sources: Kem C. Gardner Policy Institute analysis of U.S. Bureau of Labor Statistics and Utah State Tax Commission data

Figure 15: Direct Household Local Sales Taxes Paid as a Share of Household Income and Average Income by Income Decile, 2022



Sources: Kem C. Gardner Policy Institute analysis of U.S. Bureau of Labor Statistics and Utah State Tax Commission data

they largely correlate with the location of commercial and retail space. A Herriman resident may purchase goods from a shopping center in Murray or Draper simply because these cities offer more consumption opportunities. As another example, White City has limited retail space, meaning residents of White City likely consume more goods in other cities like Sandy. Residents outside Salt Lake County pay a portion of the ZAP tax as well, whether they commute or travel into the county for work or leisure.

Comparable with ZAP tax revenue data, event data similarly shows a hub of activity near Salt Lake City, with South Salt Lake, West Valley City, Sandy, and Draper rounding out the top five cities by event count. While not perfectly distributed, areas that account for higher shares of ZAP tax revenue generally receive larger benefits from the ZAP tax as well.

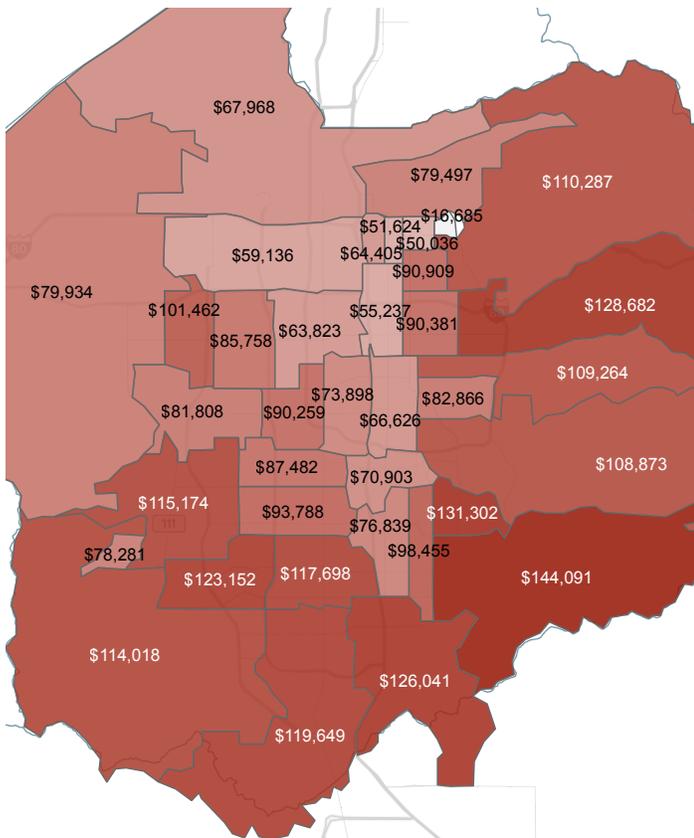
Direct ZAP Tax Burden by Households

Using estimates derived from national consumption and income data, Salt Lake County households likely directly pay about \$25-35 of ZAP tax on average annually. Utah's consumption patterns and income levels could vary somewhat from national data, meaning these values represent reasonably accurate but rough approximations and should be regarded as indicative rather than conclusive.⁹

Salt Lake County residents likely account for about 25-40% of ZAP tax revenues, with Salt Lake County businesses paying roughly 20%, and the remaining 40-55% paid by out-of-county commuters, visitors, or businesses. With an average household size of nearly 2.9, ZAP tax revenue per Salt Lake County resident equals about \$8-12 annually. Figure 3 shows ZAP tax revenue per capita equaled about \$30 in 2023, meaning for every Salt Lake County resident, approximately \$18-22 of the ZAP tax payment burden is exported out of Salt Lake County or paid by businesses within the county.¹⁰ In simpler terms, Salt Lake County residents likely directly pay just 30 to 40 cents of every ZAP tax dollar received by Salt Lake County.

ZAP taxes paid by household vary considerably by income level. In 2022, ZAP taxes paid by Salt Lake County households in the lowest income decile (lowest-income ten percent of households) equaled roughly one-sixth of ZAP taxes paid by

Figure 16: Median Household Income by Salt Lake County Zip Code, 2018-2022



Source: U.S. Census Bureau, 2022 American Community Survey 5-Year Estimates

households in the highest income decile, meaning those in the lowest decile spent 85% less on goods subject to the ZAP tax.

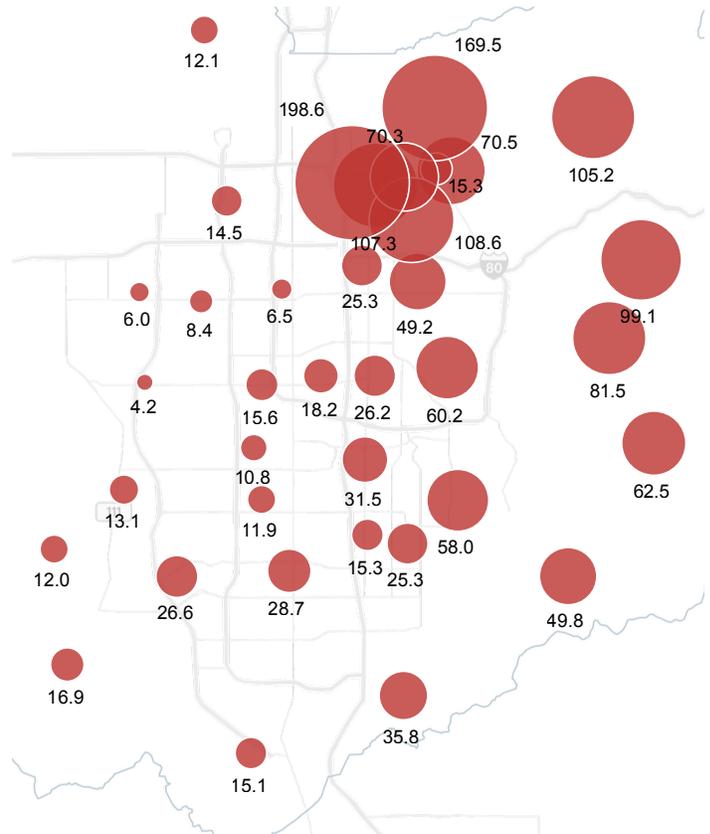
Still, lower-income households spend a higher share of their income on consumption subject to the sales tax (Figure 15). This disproportionate burden on low-income households creates the regressivity of sales tax. Lower-income households spend a higher share of their income on taxable goods and services, meaning sales taxes paid as a share of income also rank higher for lower-income households.

Case Studies of Geographic Distribution and Patron Access

Analysis observing patrons served by four ZAP grantees provides a closer look at patrons benefitting from the ZAP program. The grantees involved in this analysis include Ballet West, Hogle Zoo, West Valley City, and Visual Art Institute. While not a fully representative sample of grantees, snapshots of these different organizations can provide a sense of the reach of services the ZAP tax funds in Salt Lake County.

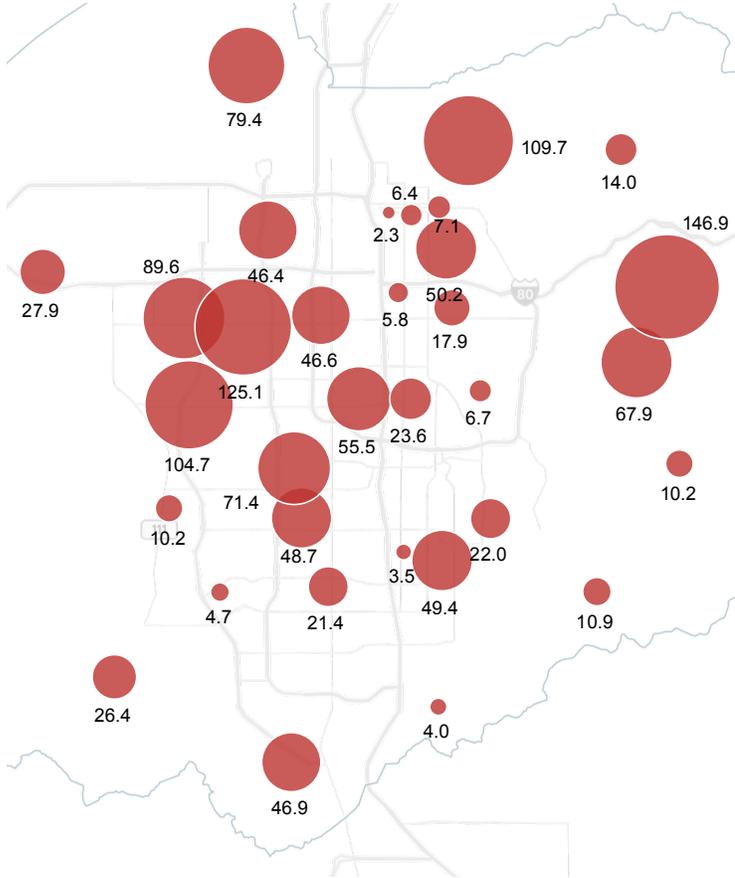
Ballet West - Ballet West, a ballet company based in Salt Lake City, receives Tier I funding from Salt Lake County's ZAP program. The organization reportedly hosted 612 in-person events and 113 virtual events in 2022. Ballet West offered free admission at nearly 90% (541) of their in-person events and at

Figure 17: Salt Lake County Ballet West Performance Attendees by Zip Code of Residence per 1,000 Population, 2023



Source: Ballet West

Figure 18: Salt Lake County Ballet West Community Outreach Attendees by Zip Code of Residence per 1,000 Population, 2023



Source: Ballet West

all their virtual events. Events took place in 11 Salt Lake County cities, with the majority in Salt Lake City (63% of events). More than 90,000 patrons attended in-person events.

In 2023, Ballet West served nearly 150,000 attendees either in person or virtually. Most (61%) attendees reside in Salt Lake County, and about one-third live in other Utah counties (34%). A very small share visited from out of the country, and the remaining nearly 5% live outside Utah but within the United States.

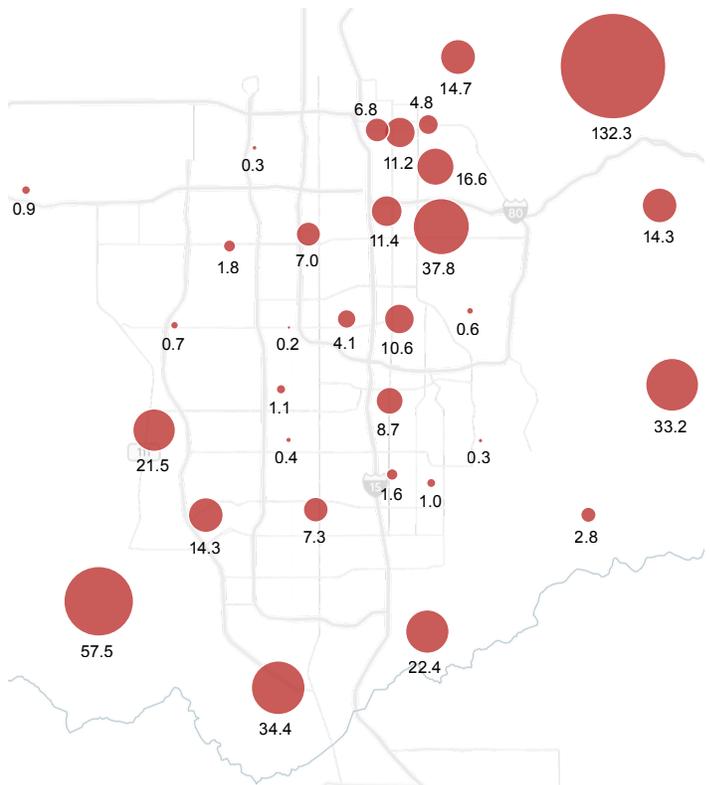
Ballet West provides opportunities to attend performances at a handful of theatres: Capitol Theatre, Mid-Valley, or Rose Wagner. In addition to these theatrical performances, Ballet West serves the community through community outreach programs in schools, correctional facilities, and senior centers. More than 70,000 Utahns benefited from community outreach efforts. These efforts include opportunities both in-person and online.

Ballet West sold another 75,000 tickets for patrons to attend theatrical performances. Nearly 45,000 of the 75,000 attending performances reside in Salt Lake County. Of Salt Lake County attendees, about 10,000 received discounted or complementary tickets. Salt Lake County's ZAP program aids Ballet West in their far reach and assists in their efforts to serve the community.

Hogle Zoo - Salt Lake City's Hogle Zoo is one of three zoological organizations receiving funding from the Salt Lake County ZAP program. The zoo offers visitors diverse opportunities to learn about animals and their place in the ecosystems. Engaging the public with the knowledge and resources to affect positive change is key to the zoo's mission. The Hogle Zoo benefits from the ZAP tax as one of the three zoological organizations. In 2022, the Hogle Zoo hosted 943 in-person events (355 of which were free) and 372 free virtual events. Over 870,000 individuals attended in-person events. Approximately 43% of in-person visitors reside in Salt Lake County, 43% reside in other counties within the state, and 14% of visitors come from out of state.

Ticket sales data in 2023 show that many patrons visit Hogle Zoo from areas likely home to larger families and with younger children at home. These data represent ticket sales at events such as Sunset Safaris, Wild Weekdays, and Zoolights but not ticket sales for regular non-event admissions. More than 40,000 individuals attended these events in 2023. Nearly all event visitors (99.6%) reside in Utah, yet just 44% of total event attendees reside in Salt Lake County. A large share of attendees visited from Utah County, and a small share (0.4%) came from out of the state. Of Salt Lake County visitors, residents living closer to the zoo and in areas with potentially larger household sizes generally attended the zoo more than other Salt Lake County residents.

Figure 19: Salt Lake County Hogle Zoo Event Attendees by Zip Code of Residence per 1,000 Population, 2023



Note: Attendee counts represent attendees at specific events and therefore do not represent all admissions.
Source: Hogle Zoo

Appendix: Salt Lake County Resident ZAP Survey

The Salt Lake County resident survey took place in February 2024 and gathered responses from 414 individuals. The margin of error varies by question but does not exceed +/- 4.8%. In the tables below, the sum of percentages does not always equal 100% due to rounding.

1. What is your gender?

Response	Count	Percentage
Male	206	50%
Female	205	50%
Self-identify	3	1%
Total	414	100%

2. What is your age?

Response	Count	Percentage
18-24	48	12%
25-34	94	23%
35-44	91	22%
45-54	62	15%
55-64	56	14%
65-74	39	9%
75 & older	24	6%
Total	414	100%

3. In which city do you reside?

Response	Count	Percentage
Alta	0	0%
Bluffdale	9	2%
Brighton	0	0%
Copperton	0	0%
Cottonwood Heights	15	4%
Draper	12	3%
East Millcreek	4	1%
Emigration Canyon	0	0%
Herriman	14	3%
Holladay	16	4%
Kearns	7	2%
Magna	9	2%
Midvale	9	2%
Millcreek	20	5%
Murray	18	4%
Riverton	22	5%
Salt Lake City	79	19%
Sandy	40	10%
South Jordan	23	6%
South Salt Lake	3	1%
Taylorsville	27	7%
West Jordan	39	9%
West Valley	48	12%
White City	0	0%
Other	0	0%
Total	414	100%

We are interested in learning about the kinds of activities in Salt Lake County that you and your family participate in. We won't be able to name all of the possibilities, so we will try to use examples to jog your memory.

4. How frequently have you or someone in your immediate household visited places like Hogle Zoo, the Living Planet Aquarium, or the Tracy Aviary in the past two years?

Response	Count	Percentage
Never	84	20%
1-2 times	168	41%
3-5 times	73	18%
6 or more times	88	21%
Don't know	1	0%
Total	414	100%

5. How frequently have you or someone in your household attended a community-supported music event, dance performance, theater, or art films in the **past two years**?

Examples may include large productions at the Ballet West, Hale Center Theatre, the Utah Film Festival, the Sandy City Amphitheater, and smaller events such as the Mountain Jubilee Chorus, the Draper Arts Council, and West Valley Symphony. This does not include major national concerts, sporting events, or mainstream (commercial) movies in theaters. This does not include children's school events.

Response	Count	Percentage
Never	108	26%
1-2 times	120	29%
3-5 times	77	19%
6 or more times	109	26%
Don't know	0	0%
Total	414	100%

6. How frequently have you or someone in your household taken part in a community-supported art or educational opportunity in the past two years? Examples include large opportunities such as the Red Butte Garden and Arboretum, the University of Utah Tanner Dance program, or Camp Kostopulos, as well as many smaller opportunities such as festivals organized by the Viva Brazil Cultural Center, the Utah Scottish Association and the Refugee and Immigrant Center.

Response	Count	Percentage
Never	212	51%
1-2 times	96	23%
3-5 times	56	14%
6 or more times	47	11%
Don't know	3	1%
Total	414	100%

7. How frequently have you or someone in your household attended a community-supported museum in the past two years? Examples include the Natural History Museum of Utah, Discovery Gateway Children’s Museum, and The Leonardo Museum of Creativity and Innovation.

Response	Count	Percentage
Never	120	29%
1-2 times	163	39%
3-5 times	74	18%
6 or more times	56	14%
Don't know	1	0%
Total	414	100%

8. How frequently have you or someone in your household utilized a *county-run* recreation center, park or trail in the past two years? Some of the rec centers are Dimple Dell, Holladay-Lions, Kearns, and South Jordan Fitness.

Response	Count	Percentage
Never	81	19%
1-2 times	45	11%
3-5 times	46	11%
6 or more times	238	57%
Don't know	4	1%
Total	414	100%

The Zoo, Arts, and Parks or “ZAP” program is a Salt Lake County program funded by taxpayer dollars. It aims to enhance the experiences of residents and visitors through art, cultural, and recreational offerings. The program awards over 200 grants to a diverse range of organizations, including those mentioned in the survey. ZAP grants are not the only source of funds for these organizations.

9. Which of the following best describes how familiar you would say you are with the Salt Lake County’s ZAP program?

Response	Count	Percentage
Know a lot about the ZAP program	48	12%
Know a little about it	126	30%
Have heard the name only	78	19%
Have never heard of ZAP program	162	39%
Don't know	0	0%
Total	414	100%

10. (For those who have heard about ZAP Program) From what you know or have heard, does the ZAP program improve the quality of life in Salt Lake County? Please use a 1-5 scale with one meaning “definitely not” and five meaning “definitely.”

Response	Count	Percentage
Definitely not	6	2%
Probably not	7	3%
Neutral	23	9%
Probably	68	27%
Definitely	139	55%
Don't know	9	4%
Total	252	100%

11. (For those who have heard about ZAP Program) Were you aware that Salt Lake County residents vote every 10 years on whether to continue funding the ZAP program?

Response	Count	Percentage
Yes, aware	94	37%
No, not aware	152	60%
Don't know	6	2%
Total	252	100%

12. (For those who have heard about ZAP Program) Do you happen to know which tax is primarily used to help support the ZAP program?

Response	Count	Percentage
Sales tax	40	16%
Property tax	63	25%
Income tax	8	3%
Other (specify)	4	2%
Don't know	137	54%
Total	252	100%

13. Are you registered to vote at your current address?

Response	Count	Percentage
Yes	378	92%
No	31	8%
Unsure	3	1%
Total	412	100%

14. Using a 1-10 scale, how likely are you to vote in the upcoming November general election, with one meaning you are very unlikely and 10 meaning you are very likely?

Response	Count	Percentage
1 / Very unlikely	24	6%
2	1	0%
3	1	0%
4	4	1%
5	8	2%
6	3	1%
7	12	3%
8	14	3%
9	24	6%
10 / Very likely	317	77%
Don't know	2	0%
Total	410	100%

15. What is the highest degree or level of education you have completed?

Response	Count	Percentage
Some high school	5	1%
High school degree/GED credential	48	12%
Some college/post-secondary courses	85	21%
Trade School	12	3%
Associate degree	49	12%
Bachelor's degree	125	30%
Master's degree	68	17%
Professional or doctorate degree	20	5%
Total	412	100%

16. How many children under 18 years live in your household?

Response	Count	Percentage
None	232	56%
1	55	13%
2	69	17%
3	28	7%
4	17	4%
5	5	1%
6	4	1%
7 or more	2	0%
Total	412	100%

17. How would you describe yourself?

Response	Count	Percentage
Hispanic/Latino	43	11%
American Indian or Alaska Native	1	0%
Asian or Asian-American	5	1%
Black or African American	1	0%
Pacific Islander/Native Hawaiian	4	1%
White	335	83%
Multiracial/Biracial	16	4%
Other (Please specify)	0	0%
Don't know	1	0%
Total	406	100%

18. Which of these describes your household income last year?

Response	Count	Percentage
Less than \$25,000	15	4%
\$25,000-74,999	106	28%
\$75,000-99,999	69	18%
\$100,000-149,999	85	23%
\$150,000- 199,999	50	13%
\$200,000-249,000	21	6%
\$250,000 or more	31	8%
Total	377	100%

In addition to answering the multiple-choice questions above, respondents replied to two open-ended questions. The research team subsequently encoded text responses to standard response categories, as illustrated below.

Open-ended question 1. What other arts, historical, cultural, entertainment, parks or recreation facilities or programs would you like to see more of or improved in Salt Lake County?

Response	Count	Percentage
Don't know	144	26.3%
Parks, gardens, green space	63	11.5%
Trails	49	8.9%
Miscellaneous	40	7.3%
Satisfied with current offerings	37	6.8%
Art	26	4.7%
Music	22	4.0%
Theaters/theatres	20	3.6%
Accessibility and affordability	19	3.5%
Museums	17	3.1%
Rec centers, community spaces	14	2.6%
Sports offerings	14	2.6%
Preservation of history/nature	12	2.2%
Zoo	11	2.0%
Cultural diversity	11	2.0%
Festivals	10	1.8%
Youth programs/facilities	10	1.8%
Family-friendly activities/venues	7	1.3%
Pools	6	1.1%

Response	Count	Percentage
More advertising/outreach	6	1.1%
Libraries, literature	4	0.7%
Dance	3	0.5%
Senior facilities and programs	3	0.5%
Total	548*	100%

*Note: Because this was an open-ended text field, respondents could list more than one item and total counts for this question (548) are greater than the number of survey respondents (414)

Open-ended question 2. What questions, concerns, appreciations, or comments regarding the ZAP program do you have for those who run the program for the county?

Response	Count	Percentage
None, nothing	242	53.1%
Appreciate, enjoy ZAP	47	10.3%
Support the cause/worth it	33	7.2%
Don't know much	25	5.5%
Management, allocation of funds	22	4.8%
More advertising, visibility	21	4.6%
Miscellaneous	20	4.4%
Program needs variety/improvements	18	3.9%
Good job, satisfied	14	3.1%
Costs, accessibility	9	2.0%
Stop the program, stop taxes	5	1.1%
Total	456*	100%

*Note: Because this was an open-ended text field, respondents could list more than one item and total counts for this question (456) are greater than the number of survey respondents (414)

Endnotes

1. Salt Lake County. (2023). Policy 1031: County Option Funding for Zoological, Cultural and Botanical Organizations Known as the Zoo, Arts and Parks Program (ZAP). Retrieved from <https://slco.org/policies/countywide-policies/>
2. While not initially the case, now food and food ingredients are exempted from the ZAP tax portion of sales tax.
3. For additional context of community sentiment during the time surrounding the first vote, see this archived Deseret News article: <https://www.deseret.com/1993/5/30/19049188/june-8-vote-a-penny-for-your-culture/>
4. The Kem C. Gardner Policy Institute conducted six in-depth interviews of leaders at grantee organizations from March to April 2024. The five administrative interviews also took place between March and April 2024. The survey was conducted by a third party and overseen by the Gardner Institute. 414 Salt Lake County residents completed the survey.
5. The differences between demographic groups for the survey's main awareness question are all statistically significant except those with at least one child in the home and those without children in the home. While those without children reported higher awareness, this demographic characteristic is omitted from the list of those characteristics that have positive correlation with awareness. For gender, only the difference in proportions for those who know "a little" or "a lot" about ZAP is statistically significant. The difference in proportions for those who have heard of the ZAP name only or who have not heard about it at all are not statistically significant. For the various likelihood to vote, educational attainment, income, and age groups, the differences in proportions for those who have heard of the ZAP name only are not statistically significant. However, the differences for all these groups between proportions of those who know about ZAP and between those who have never heard about it are statistically significant. Lastly, there are no major differences in awareness levels among those living in Salt Lake City compared with others living outside the city in either eastern or western Salt Lake County.
6. The likelihood question uses a ten-point scale where one is "very unlikely" and ten is "very likely" to vote in the upcoming November general election. Those responding one through nine are grouped together into a single category for comparison to those reporting a ten.
7. See <https://slco.org/parks-recreation/> for additional context and detail.
8. Salt Lake County Parks & Recreation reported total counts for recreation facility visits and youth enrolled in recreation programs at 3.4 million in 2022. This estimate represents a lower bound for total parks and recreation visits. Park and trail visitors are not tracked and, therefore, are not included.
9. This analysis relies on consumer expenditure surveys from the U.S. Bureau of Labor Statistics. Data can be found at <https://www.bls.gov/cex/tables.htm>.
10. Businesses may also indirectly shift their portions of the tax to both Salt Lake County residents and non-residents.

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