



WARREN COUNTY POLICY FOR FUNDING NON-PROFIT AGENCIES

Policy:

Funds shall only be appropriated to organizations that can document compliance with all applicable federal and state regulations related to tax-exempt status.

Organizations requesting funding must be able to document that they provide on-going services to the community, are governed by a volunteer Board of Directors that serves without compensation, and that their financial management is subject to an independent audit/review at the completion of the year for which the funds are requested.

Funds shall only be appropriated for public purposes.

Requests for funding will only be accepted during the county's annual budget preparation process. A specific timetable for the process will be developed and disseminated by the county each year.

Requests for funding for direct "safety net" human services to low income Warren County residents shall be given the highest priority for funding.

Requests for services that duplicate services that are already available to the public through other means will be given the lowest funding priority.

Criteria:

Funded services must be equally available to all eligible residents of the county. Each non-profit organization may develop its own service eligibility criteria, but such criteria may not include any form of legal discrimination. If the agency charges fees for services to be provided with county funding, those fees must be applied on a sliding fee basis that allows all to participate irrespective of their ability to pay full costs.

The applicant organization should clearly demonstrate its ability (i.e., that it has appropriate staffing, financial resources, equipment, etc.) to provide the proposed services.

Proposals shall clearly identify the relationship between the funding request and the provision of a given service or services.

Proposals shall clearly document the need for the proposed services.

Proposals shall identify the number of Warren County residents that are expected to receive direct services during the fiscal year as a result of county funding. Renewal requests shall indicate the actual number of Warren County residents served during the funded period.

Proposals that request funding for services that are already available in the county must clearly demonstrate that they will address an unmet service demand, or that they will deliver comparable services at a significantly lower unit cost than the currently available services.

Each organization that receives funding shall present a written report to the county on or about January 15th and July 15th of each year that documents its success in providing the funded services during the prior six (6) months.

Process:

Non-profit agencies requesting \$1,000 or more of funding from Warren County agree to furnish the following with the funding request:

1. A copy of the agency's Internal Revenue Service tax-exempt status determination letter.
2. A roster of the Board of Directors that includes all members' mailing addresses, phone numbers, email addresses and terms of office.
3. A copy of the current year's budget.
4. A copy of the **prior** year's and **current** year's annual audit performed by a CPA firm. (The audit must be received within ninety 90 days of the end of the fiscal year. Those organizations not required to perform an audit should provide a copy of IRS form 990, "Return of Organizations Exempt from Income Tax.")
5. A copy of the minutes of the most recently held annual meeting of the Board of Directors.
6. A copy of the Articles of Incorporation and By-Laws of the agency.
7. A letter or form stating the agency will abide by the following guidelines:
 - a. That all board meetings are open to the public and that the Warren County Clerk to the Board of Commissioners is notified at least 48 hours in advance of all meetings held.
 - b. That all financial records are open to the public upon reasonable notice.
 - c. That the agency will obtain bids for capital outlay items funded with County dollars, and be able to provide adequate written documentation of such upon reasonable request.
 - d. That the agency will avoid conflict of interest in funding programs which are otherwise provided by the private sector.
 - e. That the agency will abide by all Federal, State and local laws and ordinances.
 - f. That the agency will use County funds only for the purpose for which the funds were appropriated.

- g. That the agency will repay any funds that are in violation of the stated purpose for receiving the appropriation.
- 8. The Board of Commissioners may allow an exception to the funding policy where it is shown that the policy requirements would result in a practical difficulty or unnecessary hardship to the applying non-profit agency. This exception would be granted if approved by a majority vote of the Board of County Commissioners at a regularly scheduled meeting.

Adopted and effective this the 10th day of March, 2014.

WARREN COUNTY BOARD OF COMMISSIONERS

Bertadean W. Baker
Bertadean W. Baker, Chairman

ATTEST:

Angelena Kearney-Dunlap
Angelena Kearney-Dunlap, Clerk to the Board

