

PURPOSE: The purpose of this policy is to ensure that Nassau County is fiscally responsible in the allocation of County General Funds to nonprofit organizations and to ensure that the award and use of such funds are adequately documented. This policy creates a uniform procedure for the submission, review, approval and accounting of funding requests to the County from nonprofit organizations.

SCOPE: Nassau County is committed to providing financial assistance to those nonprofit agencies which assist Nassau County Government in carrying out its vision of "...managing growth and creating sustainable economic development in a way that maintains and improves the quality of life and unique character of the communities by utilizing its strengths – the people, the abundance of unspoiled natural resources, and its strategic location as the "Eastern Gateway to Florida."".

POLICY:

I. Nonprofit Agency Eligibility for County Grant Funds

It shall be the policy of Nassau County to consider providing assistance to nonprofit agencies meeting the criteria detailed below.

A. Eligibility Requirements

All nonprofits shall verify their nonprofit status by submitting an IRS determination letter confirming 501(c)(3) status, the most recent IRS 990 form and a current solicitation license from the Florida Department of Agriculture (or if exempt, the exemption letter). Such information shall be provided to the BOCC. Businesses shall also be registered on SunBiz.org. Additionally, nonprofit organizations must not have their revenue suspended by the Florida Secretary of State or have overdue federal or state taxes.

B. Accountability

Nonprofit agencies shall adhere to accountability standards set by this policy and as required by law. Compliance with these standards is a criterion for funding. These standards include but are not limited to:

1. Complying with all financial requirements including the submission of financial statements or audits as specified.
2. Complying with program performance measurement requirements and reporting.
3. Complying with all other application terms, including meeting all deadlines.

C. Funding Eligibility

1. A nonprofit agency must be incorporated under the State of Florida and have operated for two (2) consecutive years by December 31st of the year preceding the grant application deadline.
2. Nonprofit agencies may not use a funding agent or other third-party arrangement to meet program requirements for eligibility.
3. Only one complete grant application per agency will be considered each year.
4. Grants are for programmatic expenses (items recognized under Generally Accepted Accounting Practices – GAAP – as operating costs)

5. The County will not fund the purchase of capital assets with a value in excess of \$5,000 or a useful life greater than three years.
6. A nonprofit agency must be available to all residents in Nassau County who meet the eligibility requirements of the nonprofit organizations. Services offered by the agency/program must not be restrictive with regard to race, sex, age, religion, disability, or any other classification that would be prohibited by law.
7. Funding requests must specifically describe how the agency program impacts the health, economic, or social well-being of the clients served and how such program serves a public purpose.
8. Funding requests must also include performance measures establishing how they impact the health, economic, and/or social well-being of the clients served and how they serve a public purpose.

II. Grant Funding Application Procedure

A. Grant Application Timeline

1. Annually, a public notice of availability of funding and information for applying will be advertised by the Office of Management and Budget (OMB) Department.
2. A copy of the application will be available on Nassau County's website. A sample is included as Exhibit A, which may be amended by the County Manager's office as necessary.
3. Completed grant applications are due to the OMB Department no later than the date indicated in each year's public notice. Applications received after the published deadline will be deemed ineligible for that year.

B. Grant Application Requirements

A completed County nonprofit funding application is required, along with all required documentation by the advertised deadline. County staff shall reserve the right to request additional information as needed.

C. Funding Award

1. The total budget funded for Nonprofit grant awards shall not exceed \$900,000 each fiscal year, with the final amount to be established by the BOCC as part of the annual budget process.
2. The maximum funding per eligible nonprofit agency shall not exceed \$325,000 per fiscal year.
3. The County Manager will make nonprofit funding recommendations in the Proposed Budget to the Board of County Commissioners, based upon prior year allocations.
4. The Board of County Commissioners will approve final funding for nonprofits as part of the annual Budget adoption.
5. Awarded applicants will be notified of the final funding amount no later than October

1st.

6. An agency awarded nonprofit program grant funds must accept the funds by completion of a contractual agreement which must be signed by the agency's Executive Director (or head administrator) and the County. Failure to execute a contractual agreement will result in forfeiture of funding award.
7. Any award to an agency shall be for the single year and any funding does not imply nor guarantee future funding will be awarded for an agency. All funding decisions shall be based upon the sole discretion of the BOCC.

D. Conflict of Interest

The consideration, award and funding of any nonprofit agency, shall be carried out in a manner consistent with the Code of Ethics for Public Officers and Employees, Florida Statute Chap. 112, Part III, Code of Ethics for Public Officers and Employees and Nassau County Employee Policies & Procedures Manual Section 2: Standards of Conduct, 2.02 Code of Ethics.

III. GRANT REPORTING AND MONITORING

Each funded agency will submit a written annual audited financial report and an annual programmatic report. These reports describe progress towards program outcomes and require a financial report detailing expenditures. Agencies are required to maintain detailed back-up documentation of expenditures, available for review by county staff upon request. Failure to comply with these reporting requirements may jeopardize county funding. Site visits may be performed to determine and verify data collection methodology. Any Agency which receives grant funding under this Policy may be subject to an audit by the Board of County Commissioners, the Nassau County Clerk of the Circuit Court and Comptroller, or their designee.

Exhibit A Not-For-Profit Grant Funding Request Application

I. GENERAL INFORMATION

Name of Organization: _____

Are you a Not-for-Profit with active 501(c)(3)? Yes No

Has your revenue been suspended by the Florida Secretary of State or do you have any overdue federal or state taxes? Yes No

Have you read and will you be able to comply with the Nassau County Nonprofit Grant Funding Policy? Yes
No

Address: _____

City/State/Zip: _____

Telephone Number: _____

Fax Number: _____

Contact Person: _____

Contact Person Title: _____

Email Address: _____

Program Location/Address: _____

II. ORGANIZATIONAL INFORMATION/HISTORY

Name of Executive Director: _____

Date organization founded: _____

Date organization incorporated as a non-profit organization with a 501(c)(3) current tax-exempt status: _____

Federal Tax Identification Number: _____

Number of paid staff: _____

Number of volunteers: _____

Will the proposed project provide services on-site in Nassau County? Yes No

Applications are due xxxxxx, 2023, by 5:00 p.m.

III. REQUIRED DOCUMENTATION (attach separate pages as necessary)

- Current Listing of Board of Directors and number of years on the Board
- Organizational Chart, for your overall organization
- Resumes for Key personnel that will oversee the success of the project
- Summary of the current FY2022-2023 budget for your operation, which should include salaries, operating expenses, and capital outlay. It should also provide an accounting of all revenue sources, including any allocation/grant from Nassau County
- Projections for the upcoming FY2023-2024 budget for your operation, which should include salaries, operating expenses, and capital outlay. It should also provide an accounting of all revenue sources, including any allocation/grant from Nassau County
- The legal citation (if any) mandating a contribution by the County
- Most recent audited Financial Statements
- Most recent IRS 990 form (optional*)
- For those which received funding in a prior fiscal year, an annual programmatic report as required per Section III of the Nonprofit Grant Funding Policy
- Copy of current solicitation license from the Florida Secretary of State (or if exempt, the exemption letter) (optional*)
- Proof of registration on SunBiz.org

* Optional items shall be provided to the Board upon request.

IV. PROJECT DESCRIPTION (attach separate pages as necessary)

Select the one that best describes your project or program:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Arts | <input type="checkbox"/> Veterans |
| <input type="checkbox"/> Beautification | <input type="checkbox"/> Workforce |
| <input type="checkbox"/> Disabled/Mental Health | <input type="checkbox"/> Youth |
| <input type="checkbox"/> Homeless | <input type="checkbox"/> Shelter |
| <input type="checkbox"/> Housing | <input type="checkbox"/> Disaster Recovery |
| <input type="checkbox"/> Seniors | |

Name of Project/Program: _____

Provide a detailed description of the proposed project by describing, in quantifiable terms, precisely what is to be accomplished with the requested funds. Describe the specific purpose of the project, identifying the needs the project intends to meet. Funding requests must specifically describe how the agency program impacts the health, economic, or social well-being of the clients served and how such program serves a public purpose. This description will be used in application summaries for the Board of County Commissioners throughout the application process. (Limit to 150 words) _____

Describe the project goals and objectives and expected project timeline and results/outcomes. (Limit to 150 words) _____

Please provide details on performance measures that your organization currently uses, your plan to implement the activity within 180 days and the types of indicators you use to measure accomplishments. Funding requests must include performance measures establishing how they impact the health, economic, and/or social well-being of the clients served and how they serve a public purpose. (Limit to 150 words) _____

Applications are due xxxxxx, 2023, by 5:00 p.m.

Timetable for Project Implementation Readiness to proceed:

Indicate primary project milestones:

<u>MILESTONE</u>	<u>START DATE</u>	<u>COMPLETION DATE</u>

Persons to Benefit:

- 1) Total number of individuals to be served by this project: _____
- 2) Total number of Nassau County individuals to be served: _____
- 3) Of Nassau County persons served, total number of low and moderate-income persons: _____
- 4) Is this a new service to Nassau? Yes No
- 5) If service is not new, will the proposed community activity substantially increase the existing level of service:
Yes No

Explain how the service level will be increased or enhanced or what makes this program is unique. (Limit to 150 words) _____

V. PROJECT BUDGET

The County’s funds are extremely limited as compared to needs and should always be considered as a secondary resource to help fill a program/project’s budgetary gap. Applicants must demonstrate that all efforts have been made to leverage other resources for the project before funding is considered.

Please complete the following annual budget. Provide total budget information for the program year and a breakdown of costs associated with providing service to Nassau County residents. Note: If there is funding for multiple programs, please provide budgets for each program. If the line items shown are not applicable to your activity, please attach an appropriate budget.

Expense Category	Overall Program Budget (To serve all program recipients)	Nassau County Funds Request
Salaries & Fringes	\$	\$
Supplies & Materials	\$	\$
Copy Work/Printed Materials	\$	\$
Mileage	\$	\$
Utilities	\$	\$
Audit	\$	\$
Space Rental	\$	\$
Other: (Specify)	\$	\$
Total Budget	\$	\$
Total Nassau County Funds Requested		\$

Will there be on-going operational and maintenance costs? Yes No

If so, who will pay for these costs: _____

Identify Other Funding Sources:

Identify commitments or applications for funds from other source to implement this specific activity. If other funds have been approved, attach evidence of commitment.

<u>Funding Source</u>	<u>Amount of Funds Available</u>	<u>Date Available</u>

If your program is not awarded any funds, what would happen to your program:

- Scale down the program resulting in less clients served
_____ Estimated reduction in clients served
- Make changes to the program without reducing the number of clients served
- Make up the differences with other funds available to my agency