

Resolution _____

RESOLUTION ESTABLISHING REVISED GUIDELINES FOR THE
FUNDING OF NON-PROFIT AGENCIES

- WHEREAS, Buncombe County has multiple grant programs for providing public funds to non-profit agencies; and
- WHEREAS, this Board acknowledges that funding provided through County Government belongs to all citizens of the County, and must be balanced with the requirement to fund core services and maintain a reasonable tax rate; and
- WHEREAS, in 2008 the Board adopted a Resolution Setting Guidelines for the Funding of Non-Profit Agencies (Resolution #: 08-04-02") and amended said Resolution in 2013 (Resolution #: 13-05-01"); and
- WHEREAS, these resolutions established specific requirements for non-profit organizations receiving public funding from Buncombe County, and this Board desires to revise and restate the criteria that shall apply to all non-profit organizations receiving grant funding from Buncombe County, regardless of the grant program through which such funding is provided; and
- WHEREAS, this Board is of the opinion that it is in the best interests of the citizens and residents of the County to establish a process and procedure that shall apply to all non-profit organizations receiving grant funding from Buncombe County, regardless of the grant program through which funding is provided.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. For the purpose of this resolution, non-profit agencies are defined as organizations classified as tax exempt by the Internal Revenue Service (e.g. charitable organizations, churches/religious organizations, and private foundations).
2. All grant funding to non-profit organizations shall be awarded through a published, well-defined, accountable process, to include conflict of interest procedures.
3. Specific eligibility criteria shall be defined for all grant processes. Projects must meet a public purpose and fall within County authority to fund per NC General Statutes, and all expenses must be allowable within grant criteria.
4. Grant awards shall be administered via performance contracts, to include a scope of work that defines services, deliverables and reporting measures.
5. Contracts shall be monitored and evaluated by the contracting department throughout the year. Approval of renewal grant funding requests shall be contingent on meeting performance criteria.

6. In addition to the standard contract expectations for all organizations doing business with the County, non-profits must also:
 - a. Open their books for the contracting department;
 - b. Submit copies of annual IRS tax filings (Form 990s); and
 - c. Submit annual financial statements based on a tiered structure, consistent with industry standard practice:
 - Audit: Organizations with annual revenues of \$300,000 or greater must submit financial statements audited in accordance with generally accepted auditing standards.
 - Review: Those with revenues between \$100,000 and \$300,000 must submit financial statements reviewed in accordance with applicable Statements on Standards for Accounting and Review Services (SSARS).
 - Compilation: Those with revenues of less than \$100,000 must submit non-disclosure financial statements compiled in accordance with applicable SSARS.
 - Non-profit agencies may request a waiver to use other third-party provided documents.
7. County Commissioners will not serve on any board or organization seeking funding from County Government unless said service is a requirement through legislation or legal agreement.
8. Any prior resolutions or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.
9. This resolution shall be effective upon adoption.

This the ____ of November, 2019.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Lamar Joyner, Clerk

By: _____
Brownie Newman, Chairman

APPROVED AS TO FORM

County Attorney