

VASHOE COUNT

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STAFF REPORT **BOARD MEETING DATE: June 21, 2016**

CM/ACM Finance \checkmark DA Risk Mgt. A Other

DATE:

June 4, 2016

TO:

Board of County Commissioners

FROM:

Gabrielle Enfield, County Grants Administrator

genfield@washoecounty.us, 775-328-2009

THROUGH: Al Rogers, Management Services Director

SUBJECT:

Recommendation to approve updated Community Support Policy 2016.

(All Commission Districts)

SUMMARY

The Washoe County Community Support Policy updates guidelines for Washoe County financial support or sponsorship to nonprofit organizations and governmental entities. The Community Support Policy addresses Grants, Community Special Projects and Sponsorship of Community Events.

County Priority/Goal supported by this item:

• Safe, secure and healthy communities

PREVIOUS ACTION

On March 25, 2014, the Board of County Commissioner's approved a budget adjustment to transfer funds in the amount of \$100,000 from Nonprofit Grants, to a new cost center, Community Special Projects within the approved Manager's Office - Community Support FY2013-14 budget; and direct Finance to make the appropriate budget adjustments. Community Special Projects will focus on identified community needs that are within the mission and goals of one or more County departments.

On May 10, 2005, the Board of County Commissioner's approved guidelines for Community Events Sponsorship and a specific budget amount for Community Event funding awards for Fiscal Year 2005-06, a maximum amount of award, and possible direction to staff regarding suggested evaluation process and criteria.

On January 18, 2005, the Board of County Commissioner's approved the Washoe County Community Support Policy document.

BACKGROUND

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Historically, Washoe County has made Community Support funds available to local community based providers to support services that address diverse health and human service needs in the community, or contribute to economic development and quality of life issues. The Washoe County Community Support Policy was originally approved by the Board of County Commissioners in January of 2005. Since that time the county experienced significant changes to the budget which impacted Community Support funding amount and programs. Additionally in 2014 the Board approved the use of Community Support funds for Community Special Projects. The updated Washoe County Community Support Policy 2016 provides guidelines for the current Community Support program.

FISCAL IMPACT

No Fiscal Impact

RECOMMENDATION

Recommendation to approve the updated Washoe County Community Support Policy 2016.

POSSIBLE MOTION

Should the Board accept staff's recommendation a possible motion would be: "move to approve the updated Washoe County Community Support Policy 2016."

WASHOE COUNTY



COMMUNITY SUPPORT POLICY 2016

I. BACKGROUND:

NRS 244.1505 provides that the Washoe County Board of County Commissioners may expend money for any purpose which will provide a substantial benefit to the inhabitants of the County and that the board may make a grant of money to a nonprofit organization created for religious, charitable or educational purposes, or other governmental entity, to be expended for a selected purpose.

Historically Washoe County has provided Community Support funds to local community based providers, and other governmental entities to support services that address diverse health and human service needs in the community, or contribute to economic development and quality of life issues. These may include awards as grants, sponsorships, or special projects.

II. GUIDELINES FOR COMMUNITY SUPPORT AWARDS

All grants of financial support provided to a nonprofit organization must be to an organization created for religious, charitable or educational purpose per NRS 372.3261.

- 1. A grant or donation to a nonprofit organization or other governmental entity must be made by resolution. The resolution must specify:
 - (a) The purpose of the grant or donation;
 - (b) If applicable, the maximum amount to be expended from the grant; and
 - (c) Any conditions or other limitations upon the expenditure of the grant or the use of the donated property.
- 2. All grants of financial support of greater than \$25,000 must be provided through a performance-based grant agreement between Washoe County and the Grantee.
- 3. Grantee must have the capacity to maintain appropriate financial management practices.
- 4. Grantee must have the capacity to carry out a performance-based agreement.
- 5. Community Support Awards will be coordinated by the County Grants Administrator through the Office of the County Manager.

III. COMMUNITY SUPPORT AWARDS BY PROGRAM AREA

A. Special Purpose Awards (Public and Government)

Washoe County provides support for awards that: are mandated by compact or regulatory requirement, meet a health or human service need, contribute to economic development,

or address quality of life issues. As with all grants provided by Washoe County these funds can only be provided to a nonprofit organization or governmental entity.

Special Purpose Eligibility Criteria

- a. Special Purpose awards must meet the public benefit criteria as follows:
 - Provide substantial benefit to inhabitants of the County;
 - Addresses a documented unmet community need that is an appropriate responsibility of the County;
 - Results in a cost savings or avoids future costs to the County; or
 - Address a mandated or regulatory requirement.
- b. All special purpose awards shall be re-evaluated annually, during the budget process, using the public benefit criteria to determine if continued funding is appropriate.

Requests:

Requests for a Special Purpose grant program awards are received through a Washoe County Commissioner or the County Manager.

Evaluation:

Evaluation of award requests will be coordinated by the Grants Management Division through the Office of the County Manager, using the above criteria to evaluate requests.

B. Community Special Project Awards

Community Special Projects address an identified need in the community that is within the mission and goals of one or more county departments.

Community Special Projects Eligibility Criteria

- Projects are short term and can be accomplished in 6-18 months.
- Specific short term internal county efforts that support the goals of the County Strategic Plan, or
- Address community collaborative efforts focused on a health or human service need, or address quality of life issues.

Requests:

Requests for awards under the Community Special Projects program will be accepted from county employees, and from Washoe County Strategic Plan goal teams.

Evaluation:

Evaluation of award requests will be coordinated by the Grants Management Division through the Office of the County Manager, using the above criteria.

C. Community Events Sponsorship

Washoe County is on occasion solicited to sponsor a worthwhile community event. Financial support of events for which Washoe County is an active sponsor, or at which Washoe County is to receive recognition may qualify for support.

Community Events Eligibility Criteria

- 1. Event held for the purpose of improving public awareness, education and/or support for a specific community issue, topic, or concern. Including, but not limited to topics related to community, economic diversification, culture, the arts, the environment, and health and human service issues.
- 2. Event must be open to public participation without limiting participation to a specific target population.
- 3. Annual or one-time events, not on-going activities.

Ineligible Events

- 1. Events for which the primary purpose is to raise funds to support programs or operation of the non-profit are not eligible for funding.
- 2. Any organization participating in partisan activity in the judgement of County staff or the Commission, is not eligible for funding.

Requests:

Requests for a Community Event Sponsorship awards are received through a Washoe County Commissioner or the County Manager.

Evaluation:

The Grants Management Division is responsible for receiving and coordinating the evaluation process through the Office of the County Manager. The Grants Management Division will establish a review panel from affected departments. Evaluation will be conducted using the following assessment measures.

Assessment Measures:

- 1. Number of participants the event will serve.
- 2. Benefit to low-income and/or at-risk population.
- 3. Level of support for the event received from other jurisdictions, foundations, corporations or community organizations.
- 4. Is there a substantial benefit to the community?
- 5. Does the general public provide substantial contributibution to the support of the organization or the event?
- 6. Is the event held at a Washoe County facility?
- 7. Is there a maximized regional benefit?

Each organization that receives Event Sponsorship support will provide appropriate recognition of Washoe County support as is provided to other sponsors (i.e. WC Logo on public relations materials, booth space, etc.).

Please find attached related Nevada Revised Statutes for your reference.

CHAPTER 244

COUNTIES: GOVERNMENT GENERAL PROVISIONS

To review the complete Chapter go to: http://www.leg.state.nv.us/NRS/NRS-244.html#NRS244Sec421

NRS 244.1505 Expenditure of public money; grant of public money and donation of certain property to certain nonprofit organizations or governmental entities.

- 1. A board of county commissioners may expend money for any purpose which will provide a substantial benefit to the inhabitants of the county. Except as otherwise provided in subsection 4, the board may grant all or part of the money to a nonprofit organization created for religious, charitable or educational purposes to be expended for the selected purpose.
 - 2. A board of county commissioners or its authorized representative may donate:
- (a) Commodities, supplies, materials and equipment that the board determines to have reached the end of their useful lives; and
- (b) Stolen or embezzled property for which the county treasurer has obtained an order authorizing him to donate the property pursuant to subsection 6 of NRS 179.165, → to a nonprofit organization created for religious, charitable or educational purposes or to another governmental entity, to be used for any purpose which will provide a substantial benefit to the inhabitants of the county.
- 3. A grant or donation to a nonprofit organization created for religious, charitable or educational purposes and a donation to a governmental entity pursuant to this section must be made by resolution. The resolution must specify:
 - (a) The purpose of the grant or donation;
 - (b) If applicable, the maximum amount to be expended from the grant; and
- (c) Any conditions or other limitations upon the expenditure of the grant or the use of the donated property.
- 4. The provisions of this section do not limit the ability of a board of county commissioners or its authorized representative to disburse money pursuant to <u>NRS</u> 321.5956 or any other specific statutory authority.
 - 5. As used in this section:
 - (a) "Authorized representative" has the meaning ascribed to it in NRS 332.025.
- (b) "Nonprofit organization created for religious, charitable or educational purposes" means an organization that meets the requirements set forth in NRS 372.3261.

(Added to NRS by 1981, 478; A 1987, 2306; 1989, 242; 1999, <u>1644</u>, <u>3535</u>; 2001, 368)

CHAPTER 372 SALES AND USE TAXES

To review the complete Chapter go to: http://www.leg.state.nv.us/NRS/NRS-372.html

NRS 372.3261 Requirements for organization created for religious, charitable or educational purposes.

- 1. For the purposes of <u>NRS 372.326</u>, an organization is created for religious, charitable or educational purposes if it complies with the provisions of this section.
 - 2. An organization is created for religious purposes if:
 - (a) It complies with the requirements set forth in subsection 5; and
- (b) The sole or primary purpose of the organization is the operation of a church, synagogue or other place of religious worship at which nonprofit religious services and activities are regularly conducted. Such an organization includes, without limitation, an integrated auxiliary or affiliate of the organization, men's, women's or youth groups established by the organization, a school or mission society operated by the organization, an organization of local units of a church and a convention or association of churches.
 - 3. An organization is created for charitable purposes if:
 - (a) It complies with the requirements set forth in subsection 5;
 - (b) The sole or primary purpose of the organization is to:
- (1) Advance a public purpose, donate or render gratuitously or at a reduced rate a substantial portion of its services to the persons who are the subjects of its charitable services, and benefit a substantial and indefinite class of persons who are the legitimate subjects of charity;
- (2) Provide services that are otherwise required to be provided by a local government, this state or the Federal Government; or
- (3) Operate a hospital or medical facility licensed pursuant to <u>chapter 449</u> or <u>450</u> of NRS; and
 - (c) The organization is operating in this state.
 - 4. An organization is created for educational purposes if:
 - (a) It complies with the requirements set forth in subsection 5; and
 - (b) The sole or primary purpose of the organization is to:
 - (1) Provide athletic, cultural or social activities for children;
- (2) Provide displays or performances of the visual or performing arts to members of the general public;
- (3) Provide instruction and disseminate information on subjects beneficial to the community;
- (4) Operate a school, college or university located in this state that conducts regular classes and provides courses of study required for accreditation or licensing by the State Board of Education or the Commission on Postsecondary Education, or for membership in the Northwest Association of Schools and of Colleges and Universities;
- (5) Serve as a local or state apprenticeship committee to advance programs of apprenticeship in this state; or
- (6) Sponsor programs of apprenticeship in this state through a trust created pursuant to 29 U.S.C. § 186.

- 5. In addition to the requirements set forth in subsection 2, 3 or 4, an organization is created for religious, charitable or educational purposes if:
- (a) No part of the net earnings of any such organization inures to the benefit of a private shareholder, individual or entity;
 - (b) The business of the organization is not conducted for profit;
- (c) No substantial part of the business of the organization is devoted to the advocacy of any political principle or the defeat or passage of any state or federal legislation;
- (d) The organization does not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office; and
- (e) Any property sold to the organization for which an exemption is claimed is used by the organization in this state in furtherance of the religious, charitable or educational purposes of the organization.

(Added to NRS by 1995, 1437; A 1999, 965; 2003, 1283)