

SUMMIT COUNTY POLICY
ASSISTANCE TO NON-PROFITS

WHEREAS, the Utah Supreme Court ruled in Salt Lake County Commission v. Salt Lake County Attorney, 985 P.2d 899 (Utah 1999), that general fund contributions by counties to non-profit entities requires a showing by that entity of the specific services to be rendered to the county, which the county would have otherwise provided directly to its residents, but which will now be provided by that entity; and,

WHEREAS, UCA §17-50-303(3) was enacted to address the Supreme Court's concerns. The operative language of that section reads:

(3)(a) If the county receives fair and adequate consideration in return, a county may: (i) provide services or non-monetary assistance to or waive fees required to be paid by a nonprofit entity; and (ii) provide monetary assistance to a nonprofit entity, whether from the county's own funds or from funds the county receives from the state or any other source.

(b) Consideration paid to a county under Subsection (3)(a) may: (i) be non-monetary; and (ii) include anything that in the judgment of the county legislative body contributes to the safety, health, prosperity, moral well-being, peace, order, comfort, or convenience of county inhabitants.

NOW THEREFORE, THE POLICY OF SUMMIT COUNTY SHALL BE AS FOLLOWS:

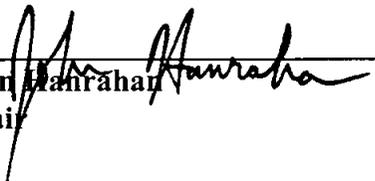
1. All requests by non-profit entities for contributions (grants) by the County from its General Fund must be made to the County Manager prior to July 31st of each year. Any contributions will be reflected on the following year's fiscal budget as a line item in the County Council budget.
2. All requests must be in writing with the following information and documents provided:
 - A. Name, address and phone number of the entity.
 - B. Name, email and phone number of a point of contact.
 - C. A true and correct copy of IRS letter confirming tax status as a non-profit.
 - D. True and correct copies of current and previous years' financial statements, including balance sheet and budget vs. actual income statement.
 - E. True and correct copies of most recent federal and state tax returns.
 - F. True and correct copies of the articles of incorporation and bylaws.
 - G. The grant amount requested.
 - H. A detailed explanation of the planned use of the grant funds.
 - I. If the non-profit received a General Fund grant in the previous year, a final report on how such previous grant was used.

An application form is attached.

3. The County Manager shall ensure that all county monies contributed to non-profit entities are appropriately reviewed to ensure the proper use of the funds.
4. The County Manager shall make any recommendations for contributions to non-profit entities in his/her proposed budget to the County Council, which is due November 1st.
5. The County Council may consider the Manager's recommendation, but has complete discretion to make any final decisions with regard to any grants of county monies to non-profit entities.
6. The criteria to be used to ensure compliance with statute shall be as follows and in this order of priority:
 - A. Does the non-profit fulfill one or more of the County's core governmental functions (such as police, fire, water, sewer, roads, public health, etc.)?
 - B. Does the non-profit fulfill one or more of the policies within the Snyderville Basin and Eastern Summit County General Plans?
 - C. Does the non-profit fulfill one or more of the County Council's goals?
 - D. Has or will the non-profit receive funding from the County's Restaurant and/or RAP Tax Funds?
7. The amount of any General Fund contribution (grant) should be roughly proportional to the benefit to the County and its residents in fulfilling one or more of the criteria in A, B, or C above.
8. The County shall disburse General Fund grants during January of the grant year, or in the event that the non-profit received a General Fund grant during the previous year and has not filed its final report on how the funds were utilized, within 30 days of the County's receipt of such final report. All General Funds granted pursuant to this policy shall be expended by December 31st of that year.
9. The non-profit receiving a General Fund grant shall file a final report on how the funds were utilized no later than March 31st of the following year.

Enacted this 3 day of June, 2009

SUMMIT COUNTY COUNCIL


John Hanrahan
Chair