



# Walton County Nonprofit Agency Funding Policy

Effective Date: August 23, 2022

Revised Date: March 12, 2024

## I. PURPOSE

The purpose of this Nonprofit Agency Funding Policy (the “Policy”) is to ensure that Walton 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 (the “Agency”).

## II. POLICY STATEMENT

Walton County is committed to providing financial assistance to those nonprofit agencies which assist Walton County Government in carrying out its vision to “be THE premier County in which to live, visit, work and play” and mission “to efficiently and effectively serve the citizens of Walton County by providing a safe community and a sustainable economy while preserving our quality of life and natural resources.”

This document is intended to be used as a supplement to the Walton County Grants Administration Handbook. Should any conflicts arise between the two documents, the Walton County Grants Administration Handbook is to be considered the authoritative document.

## III. NONPROFIT AGENCY ELIGIBILITY FOR COUNTY FUNDS

### Eligibility Requirements

Any organization applying for funds must have and provide written proof of the following:

1. Proof of tax-exempt status; and
2. Been in operation (providing services) for at least one year within Walton County; and
3. The most recent IRS 990 Form; and
4. State of Florida Solicitation of Contributions Form (or exemption letter); and
5. Revenue and expense report from the prior fiscal year; and
6. Current year budget report for revenues and expenses.

## **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 including submission of performance reports.
3. Complying with all other application terms, including meeting all deadlines.

## **Funding Eligibility**

1. A nonprofit agency must be incorporated under the State of Florida and have operated for one year by December 31<sup>st</sup> of the year preceding the application deadline.
2. Only one complete application per agency will be considered each year.
3. A nonprofit agency must be available to all residents in Walton County who meet the eligibility requirements of the agency. 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.
4. 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 services a public purpose.
5. Funding requests must also include performance measures established how they impact the health, economic, and/or social well-being of the clients served and how they serve a public purpose.

## **IV. FUNDING APPLICATION PROCEDURE**

### **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).
2. A copy of the application will be available on Walton County's website.
3. Completed applications are due to OMB 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.

### **Application Requirements**

A completed County Nonprofit Funding Application is required, along with all required documentation by the advertised deadline.

### **Funding Award**

1. A review team will be utilized to review submittals for compliance with application requirements and make recommendations on awards. The review team should consist of five individuals and be appointed by the CFO or County Administrator. An employee from OMB will serve in an advisory capacity to the committee.
2. The Board of County Commissioners (BCC) will approve final funding for nonprofits when the Annual Operating Budget is adopted.
3. Applicants will be notified of the final funding amount no later than one week following BCC approval of the award.
4. Funds may be dispersed in advance or on a reimbursement basis.
5. An agency awarded nonprofit program funds must accept the funds by completion of a contractual agreement which must be signed by the BCC Chair and the agency's Executive Director. Failure to execute a contractual agreement will result in forfeiture of funding award.

### **Conflict of Interest**

The consideration, award and funding of any nonprofit agency pursuant to the Nonprofit Program, 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 Walton County Board of County Commissioners Human Resources Policy Manual, Policy 2.6.

## **V. GRANT REPORTING AND MONITORING**

Each funded agency shall submit a quarterly financial report detailing expenditures and signed by the agency's Executive Director to OMB. An annual programmatic performance report describing progress towards program outcomes shall also be submitted to OMB.

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 annually to determine and verify data collection methodology. Any Agency which receives funding under this Policy may be subject to an audit by the BCC or its designee.