

**AMENDED**

**RESOLUTION DEFINING SUMNER COUNTY  
CRITERIA FOR CONSIDERING AND PROCESS FOR ADMINISTERING  
OUTSIDE AGENCY FUNDING REQUESTS**

**WHEREAS**, Tennessee state statues authorize county governments to make financial contributions to nonprofit charitable organizations and nonprofit civic organizations, enabling us to assist nonprofit organizations in furthering the economic development, social welfare and common good of our residents; and

**WHEREAS**, a nonprofit charitable organization is exempt from taxation pursuant to Internal Revenue Code where no part of the net earnings inures or may lawfully inure to the benefit of any private shareholder or individual and provides services benefiting the general welfare of the residents of the county; and

**WHEREAS**, a nonprofit civic organization, also exempt from taxation pursuant to Internal Revenue Code, operates for the primary purpose of bringing about civic betterments and social improvements through efforts to maintain and increase employment opportunities in the county by promoting industry, trade, commerce, tourism and recreation and inducing businesses to locate in or remain in the county; and

**WHEREAS**, Sumner County residents receive myriad benefits as a result of the services provided by area nonprofit agencies and often there would be a considerable cost to the county if these services were not provided.

**THEREFORE, BE IT RESOLVED** by the Sumner County Board of County Commissioners, meeting in regular session on the 27th day of January 2020, that this body does affirm that when financially able, it will provide contributions to eligible nonprofit charitable organizations and nonprofit civic organizations per the following stipulations:

- A. Administration of grant requests will be customized for each of the following eligible categories:
  - a. **Rural Fire Departments:** volunteer fire agencies providing first responder fire and emergency services to residents, businesses, schools and organizations in their area
  - b. **Economic and Environmental Agreements:** primarily civic nonprofit organizations committed to economic and workforce development as well as government-extension agencies that promote efficiency in transportation, refuse disposal and natural resources
  - c. **Serving Our Citizens:** local nonprofit charitable organizations that support, care for and/or protect our children, seniors and community as well as those in unsafe or vulnerable conditions.

- B. Contributions to Rural Fire Departments and agencies supported through Economic and Environmental Agreements will be evaluated during the annual county budget process. Those agencies and services which are governed by a contract, Private Act or statute will be limited to a one year term and, when the term expires, will be reevaluated for continuation, but at no time will legal obligations be ignored unless statutorily authorized.
- C. Contributions to agencies categorized as Serving Our Citizens will be invited to complete a grant application and considered through a charitable giving panel review process conducted *after* the total nonprofit charitable donation amount is approved during the regular budget cycle. Grant applications will typically be made available on or about July 1<sup>st</sup> of each year pending budget approval and submitted by October 1<sup>st</sup>. These agencies will be eligible for no more than \$2,500 in the first year or a \$2,500 increase in subsequent years and, in years where Sumner County's total charitable contribution amount does not increase, preference will be given to prior year recipients that continue to enhance the community with proven performance measures. Charitable appropriations will be made after the charitable giving panel completes its work, on or about January 1 the following year.
- D. Charitable donations will only be considered during the annual budget and panel review process.
- E. Per state statute and directive of this body, any nonprofit organization that receives financial assistance from the county must file with the Sumner County Clerk's office and the Finance Department, an annual report of its business affairs and transactions which includes, but is not limited to, a copy of an annual audit (or an annual report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury), a description of the program that serves the residents of the county and the proposed use of the county assistance. Failure to provide required documentation will forfeit the nonprofit organization's opportunity to apply for a charitable contribution in the subsequent funding year.

**BE IT FURTHER RESOLVED** that this process shall begin with the 2020-2021 fiscal year.