

**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 October 1<sup>st</sup> of each year. Any contributions will be reflected on the following years fiscal budget as a line item in the County Council contingency fund.
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 and phone number of a point of contact.
  - C. True and correct copy of IRS letter confirming tax status as a non-profit.
  - D. True and correct copy of current year's financial statement and two previous year's financial statements (if the entity has not been a non-profit for at least two years, provide all financial statements that are available).
  - E. True and correct copy of current year's federal and state tax returns and two previous year's federal and state tax returns (if the entity has not been a non-profit for at least two years, provide all federal and state tax returns that are available).
  - 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.

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 1<sup>st</sup>.
- 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. Fulfillment of core governmental functions (police, fire, water, sewer, roads, public health, etc.).
  - B. Fulfillment of policies within the Snyderville Basin and Eastern Summit County General Plans.
  - C. Fulfillment of County Council goals.
- 7. The amount of any contribution (grant) should be roughly proportional to the benefit to the County and its residents in fulfilling one of the three criteria above.
- 8. County monies shall be disbursed during January of the grant year, and must be expended by June 30<sup>th</sup> of the following year.

Enacted this \_\_\_\_\_ day of \_\_\_\_\_, 2009

**SUMMIT COUNTY COUNCIL**

---

**John Hanrahan**  
**Chair**