

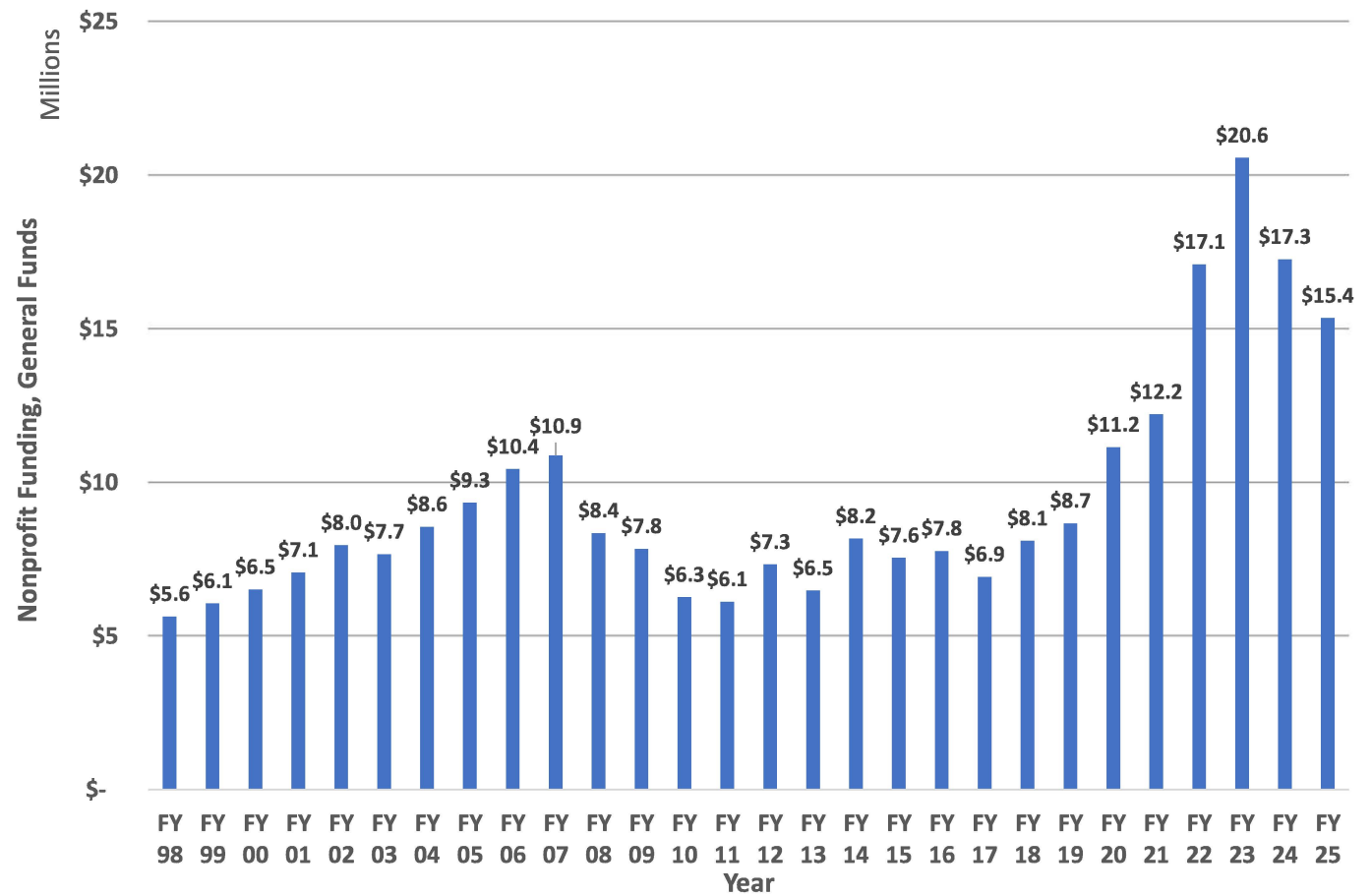
Board Policy 03.02.02.30, Nonprofit Funding Guidelines

Approved:
February 7, 2024

Effective:
October 1, 2024

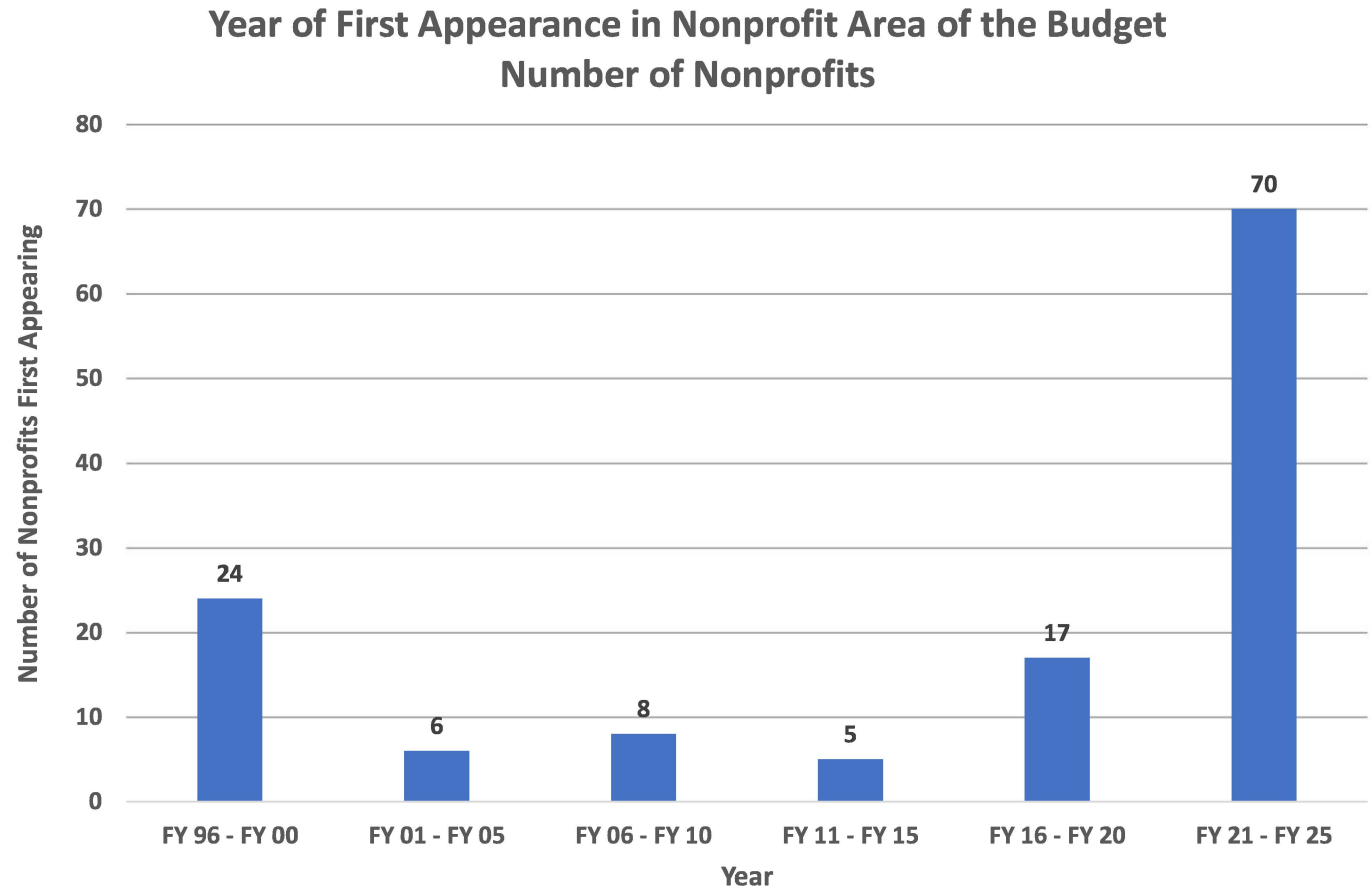
- **Purpose**
 - Establish nonprofit funding guidelines to assure that Hillsborough County is fiscally responsible in the allocation of County General Funds.
 - **Key Points**
 - Prior to presenting the Board with a nonprofit funding agreement for approval, adherence to the following guidelines must be met:
 - Nonprofits shall provide their most recently filed IRS-Form 990 (or internal financial statements if not available).
 - Nonprofits shall provide information identifying all governmental funding sources compared to total revenues
 - Any nonprofit proposals for new, increased, or a scope change in funding must be supported by a written funding proposal provided to the Board at least one week in advance of a Board vote to award funds. Funding proposals must demonstrate enhanced services to County residents and provide positive Community outcome measures.
 - The County Administrator may not propose any new, increased, or a scope change for any nonprofit funding. Any proposed nonprofit funding changes must be Board initiated.
 - All future nonprofit awards shall be one-time.
 - Annual funding for each nonprofit subject to this policy shall be included in the Nonprofit section of the County's annual budget.
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Nonprofit Funding, General Funds, Since FY 98



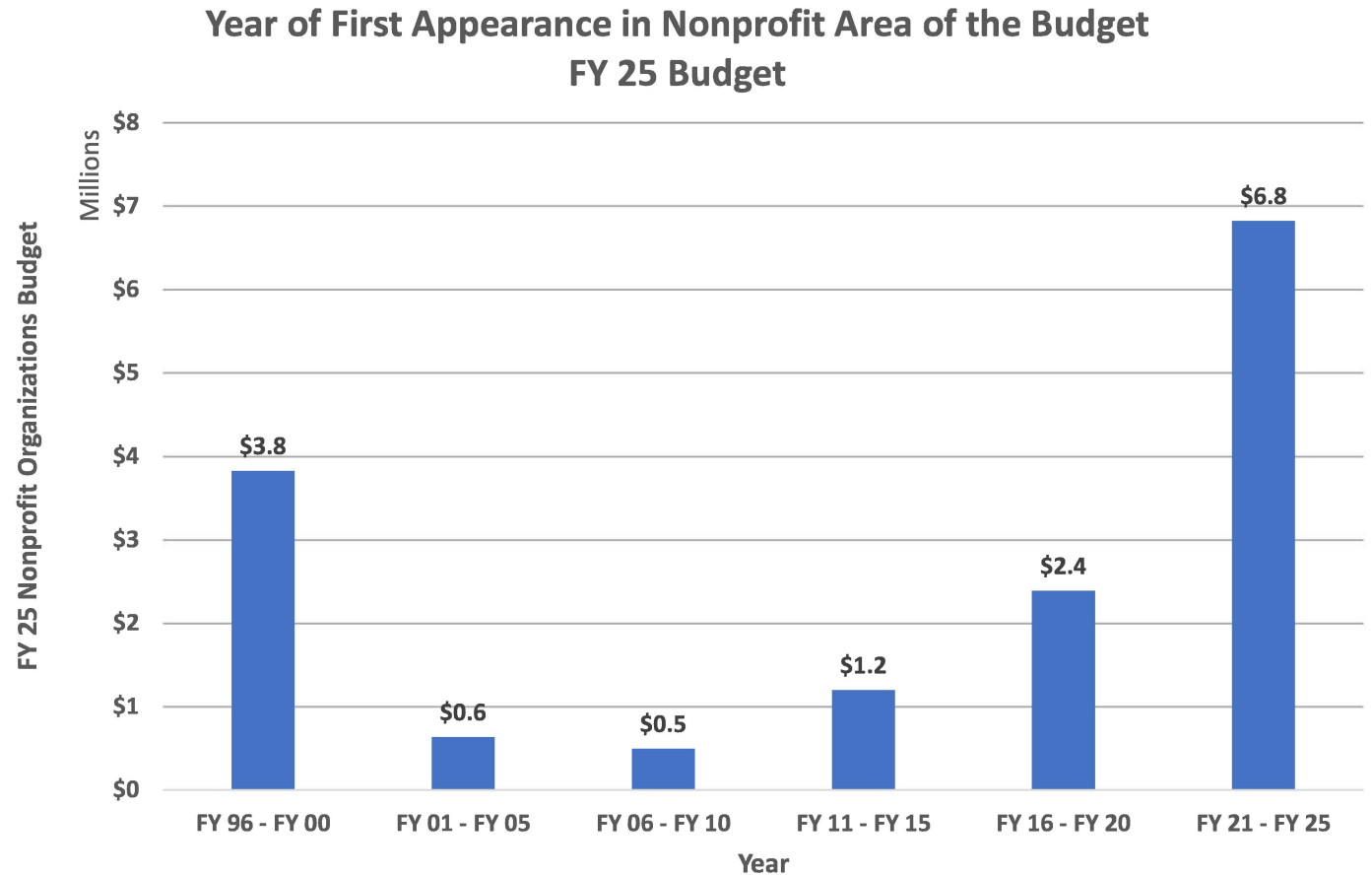
Includes only those nonprofits funded within the Nonprofit area of the Budget, General Funds

Nonprofits, Adopted FY 25 Budget



Includes only those nonprofits funded within the Nonprofit area of the Budget, General Funds

Nonprofits, Adopted FY 25 Budget



Includes only those nonprofits funded within the Nonprofit area of the Budget, General Funds

**BOARD OF COUNTY COMMISSIONERS
HILLSBOROUGH COUNTY
TAMPA, FLORIDA 33601**

BOARD POLICY – SECTION NUMBER: 03.02.02.30

SUBJECT: NONPROFIT FUNDING GUIDELINES

EFFECTIVE DATE: October 1, 2024

SUPERSEDES: NEW

Purpose:

Hillsborough County contracts with local nonprofit organizations to assist County Departments in delivering services and to provide other services to County residents deemed valuable by the Hillsborough County Board of County Commissioners (the “Board”). The purpose of this policy is to establish nonprofit funding guidelines to assure that Hillsborough County is fiscally responsible in the allocation of County General Funds.

Applicability:

This policy applies to nonprofit organizations funded by County General Funds. Awards from other funding sources are not subject to this Board Policy. Additionally, it does not apply to the following:

- Nonprofits selected to provide services through a competitive procurement process conducted by the Procurement Department.
- Nonprofits awarded funding through Board approved programs and policies.

Policy:

It is the policy of Hillsborough County to engage local nonprofit organizations in the furtherance of the County’s Mission. On June 7, 2023, the Board adopted a set of protocols to create uniformity, transparency, and accountability in the funding of nonprofit organizations. This policy addresses those protocols as modified by the Board on February 7, 2024. In addition to these minimum requirements, the County also employs other procedures and requirements to ensure proper fiscal stewardship.

Prior to presenting the Board with a nonprofit funding agreement for approval, adherence to the following guidelines must be met:

- Nonprofits shall provide the County with their most recently filed IRS-Form 990 (or internal financial statements if not available). This document shall be current in accordance with Internal Revenue Service standards and not delinquent. IRS Form 990 is due on the 15th day of the fifth month following a nonprofit's fiscal year end. A six-month extension may be requested. The County will use these dates when considering which Form 990 should be submitted.
- Nonprofits shall provide information to the County identifying all governmental funding sources compared to total revenues, and any circumstance where the most recently completed financial statement audit results in other than an unqualified opinion.
- Any nonprofit proposals for new, increased, or a scope change in funding must be supported by a written funding proposal provided to the Board at least one week in advance of a Board vote to award funds. Funding proposals must demonstrate enhanced services to County residents and provide positive Community outcome measures.
- The County Administrator may not propose any new, increased, or a scope change for any nonprofit funding. Any proposed nonprofit funding changes must be Board initiated.
- All future nonprofit awards shall be one-time.
- Annual funding for each nonprofit subject to this policy shall be included in the Nonprofit section of the County's annual budget.

Responsibility:

It is the responsibility of Departments managing nonprofit funding agreements to comply with this policy.

Approved By: Board of County Commissioners

Approval Date: February 7, 2024