

RESOLUTION NO. 3995
(Charitable Assistance Guidelines)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HENDERSON,
NEVADA, TO ESTABLISH GUIDELINES AND PROCEDURES THAT ALLOW
CITY DEPARTMENTS TO MAINTAIN THE ABILITY TO SUPPORT
ORGANIZATIONS AND EVENTS WITHIN THE CITY OF HENDERSON FOR
THE GOOD OF THE COMMUNITY.

- WHEREAS, there is a desire to support organizations and events within the city of Henderson for the good of the community; and
- WHEREAS, NRS 268.028 allows for the expenditure of funds that will provide a substantial benefit to the inhabitants of the city; and
- WHEREAS, NRS 267.028 requires that donations defined within the statute must be made by resolution; and
- WHEREAS, the City of Henderson has developed Administrative Policy No. 052 (Charitable Assistance), attached hereto as Exhibit A and containing 18 pages; and Employee Guideline No. 052A (Charitable Assistance), attached hereto as Exhibit B and containing 4 pages; to ensure the appropriate management of such charitable assistance; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Henderson, Nevada, that:

- SECTION 1. Departments will be authorized to expend up \$2,500.00 per department in a single fiscal year in the value of goods, staff resources, use of municipal space, and payments or discounts on use fees for events and organizations that provide a substantial benefit to the inhabitants of the city of Henderson.
- SECTION 2. Charitable assistance for events and organizations located within Henderson or provide services to City of Henderson residents, will only be provided to those organizations as defined by NRS 372.3261.
- SECTION 3. Departments will follow the guidelines established within NRS 268.028 and Employee Guideline No. 052A, including the completion of the assistance tracking form and fiscal year summary.
- SECTION 4. All requests for charitable assistance that exceed the \$2,500 threshold for any single request or cumulative amount must be taken separately to the city council for approval.

PASSED, ADOPTED, AND APPROVED THIS 19th DAY OF JULY 2011, BY THE
FOLLOWING ROLL-CALL VOTE OF COUNCIL.

Those voting aye: Andy Hafen, Mayor
 Councilmembers:
 Sam Bateman
 Kathleen Boutin
 Debra March
 Gerri Schroder

Those voting nay: None
Those abstaining: None
Those absent: None



Andy Hafen, Mayor

ATTEST:



Sabrina Mercadante, CMC, City Clerk

Exhibit A
Administrative Policy No. 052
(Charitable Assistance)



Administrative Policy

Charitable Assistance – No. 052

Effective Date: 07-01-11

I. Scope

This policy applies to City departments that provide public assistance to charitable organizations. This policy does not apply to assistance provided pursuant to a specific Federal or State grant program.

II. Purpose

To establish guidelines for the City of Henderson ("City") in providing assistance to charitable organizations, and to promote partnerships and collaborations with charitable organizations providing critical programs and/or services to Henderson residents.

III. Guidelines

A. Charitable Eligibility

Assistance is only available to bona fide religious, charitable and educational organizations that meet the minimum criteria of NRS 372.3261 ("Charitable Organization"). Charitable organizations must be located in or provide services within the City of Henderson or to City of Henderson residents.

Not all requests can be accommodated. The City will evaluate each proposal equitably based upon available resources and the merits of each proposal, and provide funds or other forms of assistance to those charitable organizations which most effectively serve the needs and improve the well-being of the City's residents.

Charitable organizations which discriminate against any person due to their race, color, religion, ancestry, national origin, gender or sexual orientation are ineligible for assistance.

City assistance may not be used to fund or support any inherently religious activity, such as prayer or worship. Religious activity must be separate in time or place from the City funded program. Participation in such religious activity by individuals receiving services must be purely voluntary.

III. Guidelines (continued)

B. Assistance Eligibility

Award recipients must report all sources of funds used for the assistance project and must submit a program budget, quarterly project status reports, and a final report in a timely manner.

Any assistance provided by the City is publicly funded and therefore must be prudently awarded. Examples of the items the City may provide assistance to charitable organizations are:

- On-going services/programs
- New services/programs
- Small scale events (under \$25,000)
- Large scale events that enhance economic development or are civic in nature and involve the entire community
- Improving quality of life for citizens, businesses, and/or families
- Special capital projects: land acquisition, land leases, home rehabilitation, community facilities, etc.
- Materials such as lumber, paint, etc.
- Use of city facilities
- Use of city employees (police, fire, public works, recreation, cultural arts and tourism, etc.) *Please note: the use of city employees and equipment is very limited and restricted to very specific events.*
- Waiver of city fees (excluding enterprise funded fees)
- Use of city services (electricity, water, tables, chairs, etc.)

While not an inclusive list, examples of items the City will not provide assistance for:

- Projects that do not benefit the citizens, families, and/or businesses of the City of Henderson
- Individuals
- On-going operating expenses
- Debt-reductions, deficits from prior periods or other prior period liabilities
- Political projects, sabbatical leaves or scholarly research
- Venture capital for competitive profit-making activities
- Appreciation gifts, plaques, or certificates for City staff or elected officials
- Equipment purchases (unless part of an outreach program and approved by the City Department)
- Projects that advocate or impose religious beliefs, provide religious instruction, or restrict participation on the basis of religion

III. Guidelines (continued)

- Project activities and events that are held in a place of worship (i.e. sanctuaries, synagogues, mosques, temples, etc.). Auxiliary buildings such as classrooms, fellowship halls, gymnasiums, or meeting rooms may be used
- Expenses without receipts
- Food expenses of more than \$100 (unless it is an essential part of an outreach program and approved by the City Department prior to spending – i.e. to stock a food pantry)
- Travel expenses

C. Contribution Thresholds

- Charitable contributions in excess of \$2,500 shall follow the guidelines established within this policy, inclusive of paragraphs A through J.
- By council resolution, departments may be authorized to expend up to \$2,500 in total each fiscal year for charitable assistance inclusive of in-kind services, reduced fees, and use of city facilities. Use of city employees and equipment is limited and must be approved in advance by the department head. Refer to *Employee Guidelines – Charitable Assistance*.

D. If Applicable, Grant Matching Requirement

If assistance is in the form of a grant requiring a community match, or one is being provided, grant matching requirements may consist of cash, donated professional services, materials or volunteer labor; however, Federal requirements prevail.

Match Component	Definition
Volunteer Labor	Labor provided by neighborhood organizations, charitable organization staff or volunteers. It is important to determine the tasks volunteers can complete, how long each task will take to perform, and how many volunteers will be needed. Volunteer time that is not an eligible match includes time spent planning and putting together the application and raising the match itself. Volunteer labor will be valued at the volunteer hourly rate established by Independent Sector for the state of Nevada as of the date of grant award.

In-Kind Professional Services	Professional services must be provided by established service providers. If required, the professional service provider must have a State of Nevada and/or City of Henderson business license. Professional services are valued at "fair market value."
In-Kind Goods	Donated materials, borrowed equipment, supplies or space are valued at the price that would have been paid if purchased or rented.
Cash	Cash is the easiest match to use and document. Cash must be expended first, prior to using any City grant funds.

The following do not count towards the match obligation: City services, staff, or elected officials, future maintenance of a project, or CDBG or other Federal/State grant funds.

E. Application Requirements

Charitable applicants should submit:

- a copy of the State of Nevada Department of Taxation's letter recognizing the organization as exempt from sales/use tax as a charitable organization;
- IRS Form W-9 (Request for Taxpayer Identification Number and Certification);
- a copy of the Internal Revenue Service's determination letter indicating that the organization is recognized as exempt from federal income tax under section 501;
- current Articles of Incorporation and By-Laws;
- a list of the current Board of Directors, including affiliations and individual contact information;
- resume of the Executive Director and/or person running the program;
- a completed Disclosure form (see Exhibit A) which details any existing or potential conflicts of interest. Specifically, any relationships between the staff or Board of Directors of the charitable organization and/or members of their household and any City employee, elected or appointed official of the City of Henderson or member of the City's Charitable Assistance Committee must be disclosed;
- the Annual Report issued within the nine (9) months of the close of the organization's last fiscal year;
- the Independent Audited Financial Statements issued within the nine (9) months of the close of the organization's last fiscal year, including any management letter issued and the organization's response (include the single audit report if applicable);
- the most recent IRS Form 990 (Return of Organization Exempt from Income Tax) along with verification of timely reporting;
- three (3) letters of support; and,
- the City of Henderson Charitable Assistance Application form (see Exhibit B).

III. Guidelines (continued)

F. Staff Due Diligence

In addition to statutory or departmental requirements, staff is to review the information above for completeness and verify the following:

- if the charitable organization is physically located in the City of Henderson, the organization has registered with the City of Henderson Business License Division;
- the organization's current tax exempt status by completing a "Search for Charities" at the IRS website (<http://www.irs.gov/app/pub-78/>); and,
- the organization is "Active" in its filing with the Nevada Secretary of State by completing a "Business Entity" search at the Secretary of State's website (<http://nvsos.gov/sosentitysearch/CorpSearch.aspx>) - officers listed on the website match those submitted by the organization (not all officers are listed on the website, but the main three or four will be listed).

In the case of scheduling conflicts, the City reserves the right to prioritize requests, with City programming receiving the highest priority.

For requests that are determined by the Department Head, or his/her designee, as an immediate and imminent public safety issue, applications may be accepted by the Department after the fact. The Department Head or his/her designee must make specific findings of the nature and extent of the emergency and attach a memorandum containing such findings to the application.

G. Charitable Assistance Approvals

A charitable assistance application may only be considered for evaluation after review and approval to proceed by Department staff. Each Department will establish criteria for approval consistent with this policy.

For the purpose of evaluating proposals, each Department shall either establish a committee or use the following existing committees to review and recommend potential recipients as follows:

- Events, Henderson Pavilion, Henderson Events Plaza-Amphitheater/Convention Center Space: Commission on Cultural Arts and Tourism
- Parks Facility or Field Rental: Parks and Recreation Board
- All other assistance: Citizens Advisory Committee

Each Department shall review the Disclosure form (see Exhibit A) submitted by the Charitable Organization to determine if any individual committee member should be excused from the evaluation process.

III. Guidelines (continued)

Charitable assistance requests must be approved by City Council by Resolution (see sample in Exhibit C) in accordance with NRS 268.028. Such Resolution must specify:

1. the purpose of the grant, donation or assistance;
2. if applicable, the maximum amount to be expended from the grant;
3. any other conditions or limitations on the assistance.

H. Selection Criteria

Each proposal will be evaluated on whether the assistance requested provides a substantial benefit to the residents of the City of Henderson. Staff is to prepare a weighted evaluation tool for the purpose of evaluating and selecting charitable organizations to receive assistance. (A suggested evaluation matrix is included in Exhibit D).

I. Award Agreement

Staff will prepare a charitable assistance award agreement, which shall be approved as to form by the City Attorney's Office. All assistance recipients are required to execute the assistance award agreement prior to any funds being disbursed or resources being released for use.

J. Performance Measures and Reporting

All award recipients must complete a quarterly Progress Report (see Exhibit E for an example) no later than ten working days after the end of each quarter ended March, June, September and December in which assistance was received or utilized. Progress reports will include the objectives of the assistance, performance measures, and results. If the report is at the completion of the project, the award recipient is to mark the Final Report box and submit a Statement of Completion (see Exhibit F for an example). Applicants should develop a program design that will facilitate the gathering of data on the required performance measures.

Staff is to review all progress reports for consistency with the program and evaluate the status of meeting the assistance objectives. If the progress is determined to be outside of the assistance requirements, staff is to provide the award recipient with a letter of corrective action and follow up with the award recipient in 30 days on progress. If progress is not made within 60 days of letter of corrective action, the assistance agreement is in default and assistance may be terminated.

III. Guidelines (continued)

K. Audit Protocol

The City reserves the right to audit the use of the assistance to ensure accurate records are being kept, that funds/resources are being expended/utilized within the approved guidelines, and that appropriate records are being maintained.

ISSUED:

APPROVED:

Mark T. Calhoun, P.E.
City Manager

Mark T. Calhoun, P.E.
City Manager

Date _____

Date _____

EXHIBIT A
CITY OF HENDERSON CHARITABLE
ASSISTANCE DISCLOSURE FORM



EXHIBIT B CITY OF HENDERSON CHARITABLE ASSISTANCE APPLICATION

In accordance with the City of Henderson's Administrative Policy 0XX, all Charitable organizations seeking City assistance must complete and submit this application form along with the required documentation listed below.

Agency: _____ Dun's Number: _____
(Only required if applying for Federal Funds)

Address, City & Zip Code: _____

Executive Director: _____ Title: _____
(If different than Executive Director)

Who do we contact if we have questions regarding the application?

Name: _____ Title: _____

Telephone: _____ e-mail: _____

Project Title: _____ Priority: _____
(If more than one Application)

Assistance Requested:

- ☐ Financial Assistance
- ☐ City Facility Rental (i.e. event space)
- ☐ City Park/Field Rental
- ☐ Parade/Public Assembly/Security Services not in a Park Facility (i.e. Police for event)
- ☐ Land:
 - ☐ For a service that the City would otherwise be required to expend money to provide
 - ☐ For a public benefit

Please provide a narrative of your request:



EXHIBIT B
CITY OF HENDERSON NON-PROFIT
ASSISTANCE APPLICATION (Continued)

All applications should be accompanied by the following:

- 1) a copy of the State of Nevada Department of Taxation's letter recognizing the organization as exempt from sales/use tax as a charitable organization;
- 2) current Articles of Incorporation and By-Laws;
- 3) IRS Form W-9 (Request for Taxpayer Identification Number and Certification);
- 4) a copy of the Internal Revenue Service's determination letter indicating that the organization is recognized as exempt from federal income tax under section 501;
- 5) a list of the current Board of Directors, including affiliations and individual contact information;
- 6) resume of the Executive Director and/or person running the program;
- 7) a completed Disclosure form (see Exhibit A) which details any existing or potential conflicts of interest. Specifically, any relationships between the staff or Board of Directors of the charitable organization and/or members of their household and any City employee, elected or appointed official of the City of Henderson or member of the City's Charitable Assistance Committee must be disclosed;
- 8) the Annual Report issued within the nine (9) months of the close of the organization's last fiscal year;
- 9) the Independent Audited Financial Statements issued within the nine (9) months of the close of the organization's last fiscal year, including any management letter issued and the organization's response (include the single audit report if applicable);
- 10) the most recent IRS Form 990 (Return of Organization Exempt from Income Tax) along with verification of timely reporting;
- 11) three (3) letters of support; and,
- 12) this City of Henderson Charitable Assistance Application form.

Submit completed application packets to:

City of Henderson
Attn: City Manager's Office, Executive Secretary
P. O. Box 95050
Henderson, Nevada 89009-5050

For questions regarding Charitable Assistance, please contact:

Financial Assistance:	Neighborhood Services	267-2000
City Facility Rental:	Cultural Arts and Tourism	267-2171
City Park/Field Rental:	Parks and Recreation	267-4000
Police Services:	Henderson Police Dept.	267-5000
Land:	Economic Development	267-1650



EXHIBIT B
CITY OF HENDERSON CHARITABLE
ASSISTANCE APPLICATION (Continued)

Application Checklist

Please use the checklist below to ensure all supporting documentation and attachments have been submitted with the application form.

	YES	NO
Are all application questions answered thoroughly and completely?	☐	☐
Is the contact information accurate?	☐	☐
Is a copy of the State of Nevada Department of Taxation's letter attached?	☐	☐
Is IRS Form W-9 attached?	☐	☐
Is a copy of the Internal Revenue Service's determination letter attached?	☐	☐
Are the current Articles of Incorporation and By-Laws attached?	☐	☐
Is a list of the current Board of Directors, including affiliations and individual contact information attached?	☐	☐
Is the resume of the Executive Director and/or person running the program attached?	☐	☐
Is the Disclosure form attached?	☐	☐
Is the Annual Report attached (within last 9 months of fiscal year)?	☐	☐
Is the Independent Audited Financial Statements, including any management letter issued and the organization's response (within the last 9 months of the fiscal year and include the single audit report if applicable)	☐	☐
Is the most recent IRS Form 990 along with verification of timely reporting attached?	☐	☐
Are three (3) letters of support attached?	☐	☐



EXHIBIT C
CITY OF HENDERSON CHARITABLE
ASSISTANCE SAMPLE RESOLUTION

RESOLUTION NO. _____
(Description, to Organization Name,
a Nevada Domestic Non-Profit Corporation)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HENDERSON,
NEVADA, EXPRESSING ITS INTENT TO _____

PURSUANT TO (cite appropriate NRS).

WHEREAS, the City of Henderson (the "City") is the (the owner of land, provider of service, owns and operates a facility, etc.); and

WHEREAS, an application has been received from (name of organization, a Nevada Domestic non-Profit Corporation or other designation) (the "short name") requesting (describe the resources and the nature of the request); and

WHEREAS, the (short name's) purpose and mission (describe the program, event, facility, etc.); and

WHEREAS, the (short name) is a bona fide religious, charitable or educational organization that meets the criteria of NRS 372.3261 and

WHEREAS, the City may, pursuant to (cite NRS, Ordinance, etc. grant resources, lease property, provide services, etc.); and

WHEREAS, (provide any further necessary information); and

WHEREAS, (provide any further necessary information); and

WHEREAS, (provide any further necessary information).



EXHIBIT C
CITY OF HENDERSON CHARITABLE
ASSISTANCE SAMPLE RESOLUTION (Continued)

Resolution No. _____
(Description of Title on Page 1)

Page 2

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Henderson, Nevada that:

SECTION 1. The (Department) is hereby authorized to (describe necessary direction).

SECTION 2. This resolution is effective upon adoption unless stated otherwise in the notice.

PASSED, ADOPTED, AND APPROVED THIS _____ DAY OF _____, 20XX, BY THE
FOLLOWING ROLL-CALL VOTE OF COUNCIL.

Those voting aye:	Name, Title or None
	Name, Title, etc.
Those voting nay:	Name, Title or None
Those abstaining:	Name, Title or None
Those absent:	Name, Title or None

Name, Mayor

ATTEST:

Name, City Clerk



EXHIBIT D

CITY OF HENDERSON CHARITABLE ASSISTANCE SAMPLE EVALUATION MATRIX

Criterion	Points	Explanation
Benefit to the City of Henderson	45	Project provides a substantial public benefit to the City of Henderson residents. The project or activity takes place within the City or serves City residents.
Budget	10	Budget is a reasonable projection of expenses and revenue. Budget accurately depicts revenues, expenses and, if required or available, matching funds; sufficiently justifies the amount of resources being requested. If applicable, at least three written estimates from established vendors were submitted for any expenses. Expenses are itemized, specific and necessary for project implementation.
Past Grant and Project/Service Experience	5	Has the applicant been awarded past assistance and have experience with the assistance process. Has the applicant had past successful projects/service/events/programs.
Community Partnerships	5	Application includes Letters of Intent for in-kind donations such as supplies, equipment, space or professional services, which describe their donations and state the market value. Proposal is well documented and ready to expend.
Letters of Support	5	Provides letter(s) of support from community based organizations, community leaders or City neighborhood organizations representing areas where the project activities will be taking place and the need for the program, event, or service.
Project Planning	5	Well-planned, cost-effective and ready for implementation; shows a clear and reasonable vision for sustaining the project. Proposed activities are an innovative response to a recognized community problem. Application is thorough and complete.
	75	Total Possible Points



EXHIBIT E
CITY OF HENDERSON CHARITABLE ASSISTANCE
SAMPLE PROGRESS REPORT

This report must be submitted quarterly within ten (10) business days after the end of each quarter ended March, June, September, and December. This form may be submitted via fax, US Postal Service, or e-mail. If available, please submit receipts for items purchased thus far, photographs and other supporting material documenting the organization's progress.

Project Number:		Project Name:	
Date:		Organization Name:	
Submitted By (signature):			
Printed Name:		Final Report: ☐ Yes ☐ No	

Provide a brief summary of the progress of the project made during this quarter.

What is your proposed completion date or date of actual completion? Has it changed from your previous report (If this is your initial report on this project, did it change from grant award)?



EXHIBIT E
CITY OF HENDERSON CHARITABLE ASSISTANCE
SAMPLE PROGRESS REPORT (Continued)

Program Performance Measures

OBJECTIVE	PERFORMANCE MEASURES	PROGRAM RESULTS



EXHIBIT E
CITY OF HENDERSON CHARITABLE ASSISTANCE
SAMPLE PROGRESS REPORT (Continued)

Sources and Uses of Funds (Budget vs. Actual)

Description	Budgeted			Actual			Variance
	Hours	Rate	Total	Value	Total	Budget to Actual	
Sources of Funds							
Grant Request							
Grant Match (If Required):							
1) Volunteer Labor*							
2) In-Kind Professional Services*							
3) In-Kind Goods*							
4) Cash*							
Grant Match Total	-	-	-	-	-	-	-
Total Sources of Funds	-	-	-	-	-	-	-
Uses of Funds							
1) Volunteer Labor							
2) In-Kind Professional Services							
3) In-Kind Goods							
4) Cash Expenses							
Total Uses of Funds (Project Expenses)*	-	-	-	-	-	-	-



EXHIBIT F
CITY OF HENDERSON CHARITABLE
ASSISTANCE SAMPLE STATEMENT OF COMPLETION

Project Number:		Project Name:	
Date:		Organization Name:	
Submitted By (signature):			
Printed Name:			

ACTUAL COMPLETION DATE:

All documents and receipts required by the Award Agreement are complete: ☐ Yes ☐ No

Final picture(s) of the completed project have been submitted: ☐ Yes ☐ No

Describe the final project as completed:

Exhibit B
Employee Guideline No. 052A
(Charitable Assistance)



EMPLOYEE GUIDELINES

Charitable Assistance – 052A

Effective Date: 07-01-11

Charitable Assistance Guidelines for City Departments

These guidelines are intended to maintain the City's ability to support organizations and events within the city of Henderson for the good of the community.

I. Definitions

Charitable Assistance: A gift of City resources including but not limited to: equipment, employee time, use of municipal space (conference room, events space, convention facility, recreation facility, etc.). Charitable contributions include but are not limited to contributions of goods, payments of room use or booth fees for events sponsored by the charitable organization, and use of staff time while on duty. At no time shall monetary contributions be made to an individual or organization at the department level. Any requests for monetary contributions of public funds will be subject to *Administrative Policy No. xxx, Charitable Assistance*.

Eligible Organizations: Assistance is only available to bona fide religious, charitable and educational organizations that meet the minimum criteria of NRS 372.3261 ("Charitable Organization"). Charitable organizations must be located in or provide services within the city of Henderson or to its residents.

II. Council Resolution

At the start of each fiscal year, city council will be asked to approve a resolution allowing each city department to expend up to \$2,500 in total during the fiscal year in value of goods, staff resources, and payments or discounts on use fees for events and organizations that provide a substantial benefit to the inhabitants of the city of Henderson.

Any single request or cumulative amount of charitable assistance to one organization that exceeds the threshold of \$2,500 in the fiscal year must be taken separately to the city council for consideration prior to expenditure of funds or resources and will be subject to *Administrative Policy No. xxx, Charitable Assistance*.

III. Approvals

All offers of assistance must be approved by the department head in advance and must be within the parameters of this guideline. Any requests that exceed the parameters of this guideline must follow the procedure outlined in to *Administrative Policy No. xxx, Charitable Assistance*.

Use of staff time while on duty is allowed only when approved in advance by the department head. At no time shall such request or approval result in an overtime situation. In addition, employees who volunteer their time to assist in such charitable events will not be subject to compensatory time for their hours volunteered.

IV. Tracking

Departments will be responsible for tracking all requests within the council-approved \$2,500 threshold by completing the Charitable Assistance Tracking form. One form shall be completed for each request and tracked on the Charitable Assistance Summary form. At the end of each fiscal year, departments will submit their summary form to the City Manager/Assistant City Manager.