

# MADISON COUNTY

## Finance Office

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### FY24-25 Community Promotions Funding Guidelines/Madison County

#### I. Purpose

The Madison County recognizes and supports programs and organizations that promote history, art, education, agriculture and economic development in the County as areas of interest.

#### II. Funding

Appropriations are supported through general County funds, which are budgeted as part of the Madison County's annual budget in the community promotions line.

#### III. Eligibility

To be eligible for community promotions funding an organization or project must meet the following criteria:

- a. **Nonprofit.** Organizations must be incorporated as nonprofit organizations, classified as tax exempt by the Internal Revenue Service, or a government agency in Madison County doing work on projects or programs that effect the County. Organizations must be in operations for a minimum of 2 years. Organizations must operate in Madison County with service to Madison County. If an organization does not meet this criteria, it may partner with another organization to serve as fiscal agent for purposes of receiving community promotions funds.
- b. **Public Purpose:** Local government may only appropriate taxpayer funds for those projects/programs that meet a public purpose under the North Carolina Constitution and fall within County authority to fund per the North Carolina General Statutes. Any proposed funding will receive legal review for this requirement by the County attorney.  
**NO FUNDING IS ALLOWED FOR CAPITAL (BUILDING/BRICK AND MORTAR PROJECTS)**
- c. **Application:** Organizations must submit all documentation required by the County Manager on or before the information deadline. No late applications or requests will be considered for funding.
- d. **Funding:** Funding for any organization is only guaranteed for the fiscal year in which the appropriation is made. Future funding is not guaranteed and organizations will be required to submit new applications annually. Funding will be limited to a dollar amount set by the County in its annual budget. The Board may not be able to meet all funding requests to the full amount requested
- e. **Funding request review:** All requests for funding will be reviewed by staff and presented to the Board in budgeting work sessions. Priority will be given to programs/projects primarily located within the County and benefiting residents in one or more of the areas of interest. The Board reserves the right to request additional information from an organization regarding its request for funding. A final decision on funding will be made at the adoption of the fiscal budget.
- f. **Award of funding:** Organizations will be notified of funding in July after the budget is adopted.

- g. **Contract:** Funding will be administered via performance contracts. Contracts will require the organization to demonstrate/provide the following:
- **How the funding was used within the project/program**
  - **Execute the attached Standard Assurances**
  - **Submit copies of nonprofit status documentation**
  - **Submit copies of annual IRS tax filing (form 990s)**
  - **Submit financial statements in accordance with applicable Statements on Standards for Accounting and Review Services (SSARS) or a copy of the organization's annual audit to indicate the funding was used as claimed.**
- IV. The County Manager will have applications for funding requests available at County Manager's Office or upon request via email.