



Delaware County Commissioners

Gary Merrell
Ken O'Brien
Dennis Stapleton

County Administrator
Timothy C. Hansley

Clerk to the Commissioners
Jennifer Walraven

RESOLUTION NO. 13-424

IN THE MATTER OF APPROVING A CHARITABLE AGENCIES SUPPORT POLICY:

It was moved by Mr. Merrell, seconded by Mr. Stapleton to approve the following:

DELAWARE COUNTY

Charitable Agencies Support Policy	Effective	Supersedes	Total Sheets
	5/1/2013	NA	3

1.0 Purpose

To provide a method of approving payroll deduction plans for contributions by county employees to one or more specified charitable agencies which are corporations not for profit, community chests, united funds, or other similar united community fund organizations (hereinafter individually referred to as a "Charitable Agency" and collectively referred to as "Charitable Agencies"), allowing for county employees to equitably show support and generosity to Charitable Agencies, while minimizing workplace disruption and administrative costs. This policy is adopted in furtherance of sections 9.80 and 9.81 of the Revised Code.

2.0 Scope

All County Appointing Authorities, Offices, Departments, and Employees

3.0 Distribution

To all County Appointing Authorities, Offices, Departments, and Employees

4.0 Eligible Charitable Agencies

- 4.1 In order to be eligible for approval, a Charitable Agency must be and maintain its status as a tax-exempt IRS 501(c) (3) organization that is a corporation not for profit, community chest, united fund, or other similar united community fund organization. To be tax-exempt under section 501(c) (3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c) (3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c) (3) are commonly referred to as "charitable" organizations. Organizations described in section 501(c) (3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.

The organization must not be organized or operated for the benefit of private interests, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit

transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any organization managers agreeing to the transaction.

- 4.2 In order to be eligible for approval, a Charitable Agency must meet the following criteria:
- 4.2.1 Provide programs or services that benefit the Delaware County community as a whole, without regard to any recognized protected class;
 - 4.2.2 Be structured such that the programs or services support a variety of diverse needs within the Delaware County community, including, for example, health, safety, morals, nutrition, families, children, education, senior citizens, finance, transportation, recreation, environment, culture, and neighborhood enhancement;
 - 4.2.3 Have administrative costs of Twenty percent (20%) or less;
 - 4.2.4 Comply with all applicable Ohio laws regarding charitable organizations;
 - 4.2.5 Be directed by an active board of trustees who have no material conflict of interest;
 - 4.2.6 Have been in existence for at least five (5) years prior to application;
 - 4.2.7 Have a stated policy of non-discrimination and comply with all federal and state laws and regulations on non-discrimination and equal opportunity; and
 - 4.2.8 Agree to be subject to audit to the extent necessary to ensure compliance with the eligibility criteria stated herein.
- 4.3 No more than three (3) Charitable Agencies shall be approved for payroll deduction plans at any one time. Approval shall be valid for the two full calendar years following approval, and any approved Charitable Agency must reapply for any succeeding terms. Any Charitable Agency is subject to removal by the Board of Commissioners, in its sole discretion, for any violations of this Policy.

5.0 Application Process

- 5.1 Delaware County will create a Charitable Agency Committee (hereinafter known as the "Committee"). The Committee will consist of five (5) members appointed by the Delaware County Board of Commissioners, with no more than one member from any one office or department within the county. One of the five members will be appointed as the chair. The Committee shall review all applications and make a recommendation to the Delaware County Board of Commissioners, which shall have final approval. The Committee members will serve on a two-year basis with no additional compensation for serving on the Committee. Members wishing to serve on the Committee that report to elected officials/boards other than the Board of Commissioners must first get approval from their respective elected official/board before announcing their intent to serve. The Committee will meet on an as-needed basis for the consideration of those Charitable Agencies applying for approval.
- 5.2 Charitable Agencies seeking approval shall submit a written application to the Clerk of the Board of Commissioners no later than the first day of August in the year immediately preceding the year for which approval is sought. The Clerk shall forward the application to the Committee for consideration. The application may be in any form, but applications that do not address and document all the eligibility criteria shall not be considered. The Committee shall meet to review the application within thirty (30) days of receipt and may request that the applicant submit additional information within fifteen (15) days of the request for additional information. Within sixty (60) days of the application, the Committee shall submit its recommendation, which shall be approved by a majority of the full membership of the Committee, to the Board of Commissioners for final consideration. The Board of Commissioners shall approve or deny the application on or before the first day of December in the year immediately preceding the year for which

approval is sought.

- 5.3 The approved list shall be maintained by the Delaware County Communications and Employee Relations Manager and/or the Delaware County Administrative Services Office.
- 5.4 The Chair of the Committee shall inform the applicant of the final determination in writing.

6.0 Payroll Deduction Plans

Approval of a Charitable Agency's application under this Policy will be made by resolution of the Board of Commissioners and will constitute approval of a payroll deduction plan pursuant to section 9.80 of the Revised Code. The payroll deduction plan shall be structured as required by section 9.81 of the Revised Code. Any county officer or employee wishing to contribute to an approved Charitable Agency payroll deduction plan may be permitted to have such contribution payments deducted from the salary or wages due such officer or employee by filing a written request and authorization signed by such officer or employee and specifying the amount of the deduction in each payroll period with the Delaware County Auditor. One-time donations, or regular donations on a schedule other than the payroll deduction plan, to a charitable agency shall not be made through the payroll deduction plan, but no county employee shall be compelled or coerced to make any donations. Such authorization may be withdrawn in writing by such officer or employee at any time. No funds may be withheld from the salary or wages of any such officer or employee for the purposes permitted by sections 9.80 and 9.81 of the Revised Code unless the withholding is specifically, freely, and voluntarily authorized by that officer or employee in writing.

7.0 Charitable Agency Campaigns

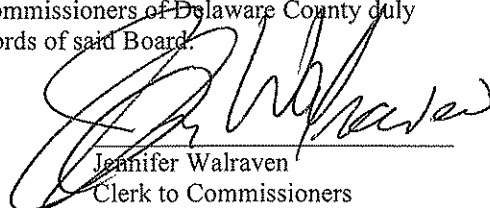
Charitable Agencies approved for payroll deduction plans under this Policy may coordinate with the Committee to conduct an annual campaign in support of the Charitable Agency. The Committee shall ensure that any campaign is for a defined period of time not to exceed one month and that all campaign activities minimize disruption to county operations. The use of county e-mail for purposes of charitable campaigns or fundraisers shall be limited to those Charitable Agencies approved under this Policy. Each appointing authority is free to establish policies or guidelines for the extent to which the appointing authority's employees may be permitted to use time to participate in any campaign events, but employee participation shall be strictly voluntary.

8.0 Policy Violations

Any violations of this Policy shall be immediately reported to the Committee, which shall investigate all reported violations. The Committee shall, within a reasonable time, approve and submit its findings and recommendations to the Board of Commissioners for a final determination of whether to remove an approved Charitable Agency. Continued participation is within the sole discretion of the Board of Commissioners.

Vote on Motion Mr. Stapleton Aye Mr. O'Brien Aye Mr. Merrell Aye

I, Jennifer Walraven, Clerk to the Board of County Commissioners hereby certify that the foregoing is a true and correct copy of a resolution of the Board of County Commissioners of Delaware County duly adopted on April 22, 2013, and appearing upon the official records of said Board.


Jennifer Walraven
Clerk to Commissioners