

LIVINGSTON COUNTY GRANT POLICY

RESOLUTION #2016-03-044

LIVINGSTON COUNTY, MICHIGAN

APPROVED: 3.21.16

RESOLUTION #2013-09-281

APPROVED: 9.16.13

RESOLUTION #105-023

APPROVED: 1.18.05

PURPOSE AND SCOPE: This Policy is to establish the structure to apply, accept, expend, manage, and report on current and potential grant opportunities and programs.

APPLICATION OF POLICY

The Grant Policy applies to all Livingston County Departments, with the exception of the Courts. Where there is a conflict with any department-specific policy, the County policy will supersede.

SECTION I - GENERAL POLICY

APPLICATION APPROVAL THRESHOLDS

County Administrator Approval

Grant applications for awards of \$50,000 or under per year may be approved by the County Administrator. Approval must be obtained prior to submission of the grant application.

- The County Administrator may, at his/her discretion, require higher approval, and refer the grant application to the Board of Commissioners for authorization.
- In rare instances where a notice of grant opportunity is over \$50,000 and the deadline to apply falls between Full Board meetings, the County Administrator may authorize the department to apply. If awarded, approval to accept the grant will require Board approval.

Board Approval

Grants with a potential award of over \$50,000 per year require approval by the Board of Commissioners. Approval must be obtained prior to submission of the grant application.

- Grant applications proposing the creation of any new positions must go to the Board of Commissioners for approval, regardless of potential grant award value.
- Recurring, continuation, non-competitive or formula-based grants may be approved through the annual budget process.
- All discretionary or other proposed grants must get approval prior to application using a Grants Opportunity Form (Attachment).

APPLICATION APPROVAL PROCESS

- Applications for grants must obtain applicable County Administrator or Board approval **prior** to application submission.
- A completed and signed Grant Opportunity Form must be attached to the request by applying department. Note: The Grant Opportunity Form is for internal use only and should not be included in the application submission to the awarding agency.

The County Financial Officer, or his/her designee shall be designated as the Grant Fiscal Officer for all County grants.

The Grant Fiscal Officer will:

- Review the Grant Opportunity Form for completeness, determine if a match is required, or if acceptance of the grant will require new and/or ongoing expenses not covered by the grant.
- Provide a copy of the Grant Opportunity Form to the Information Technology Department for review, prior to application submission, **if the grant will fund technology.**
- Provide a summary of the Grant Opportunity Form to Fiscal Services-Budget prior to application submission, to review and provide a cost out, **if the grant will fund personnel.**

The grant application and a completed Grant Opportunity Form, signed off by the Grant Fiscal Officer, shall be included as attachments in the request to apply to either the County Administrator or Board of Commissioners.

ACCEPTANCE OF AWARD

The County Board of Commissioners approval is required to accept and receive all grant awards. Grant funds must be included either through the annual adopted budget or approved through a budget amendment resolution that accepts the award.

AFTER AWARD BUT PRIOR TO IMPLEMENTATION

The designated department grant contact must provide the following documents to the Grant Fiscal Officer:

- a copy of the final grant agreement and any grant reporting requirements
- a line-item budget.

The Grant Fiscal Officer will:

- provide copies of the grant agreement and contact the Treasurer's Office to set up the appropriate accounts in the General Ledger.
- once the accounts are created, prepare any necessary budget amendment to set up the grant in the General Ledger.
- work with the department grant contact to set up any necessary project strings for the grant reporting.

Departments must direct grantor to send grant funds directly to the Livingston County Treasurer. All Financial Institution information related to the grant application must be completed by the Livingston County Treasurer's Office.

PROGRAM MANAGEMENT, REPORTING & COMPLIANCE

- The department that applied for and received the grant funds is responsible for administration, compliance, and overall program management of the grant.
 - The applicant department is responsible for requesting grant funds, fulfilling the financial reporting requirements, and ensuring the proper revenue allocation has been performed.
 - Prior to submitting any required financial reports to the awarding agency the reports must be sent to the Grant Fiscal Officer to verify and confirm financial numbers reconcile with the County general ledger reports.
 - The County Financial Officer should be designated as the financial contact for all grants.
- Grants that allow for reimbursement of indirect costs must include these costs in the budget of the grant application.
- Grant purchases must be in accordance with the Livingston County Procurement Policy
 - The Treasurer's office maintains an inventory of fixed assets purchased with grant funds.
 - Sale or disposal of these assets must comply with grant requirements and be coordinated through Fiscal Services

FUNDING NOT CONSIDERED A GRANT

In some instances, a grantor may refer to a gift as a "grant" or require a county department to fill out an application to receive the funds. Funding may not be considered a grant if awarded under the following circumstances:

- Cash funding without a performance requirement and/or contract
- Cash funding without any reporting requirements
- Goods, services, or materials provided directly to the County without the expectation of anything considered to balance the transactions, donation.

Typically, such funding should be received in a department's operating budget or a donation fund.

All federal grants are subject to the Federal Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 and can be found online at <http://www.ecfr.gov>.

The existence of grant funds does not exempt County personnel from conducting project activities in accordance with County policies and procedures. Regulations and reporting requirements of the funding agency are in addition to, and not a replacement for, County policies and procedures.

DEFINITIONS

Grant – financial assistance from an external source to carry out a public purpose. This includes federal, state, pass-through, and private dollars.

- Recurring – grant that is awarded annually, regardless of the grant period (e.g. calendar year, fiscal year, federal or state fiscal year)
- Continuation – multi-year grant that affects the appropriation of funding beyond one (1) fiscal year.
- Competitive – discretionary grant award based on merit of proposed project.
- Formula-based – noncompetitive grant award you do not compete for even though you must apply and meet certain requirements.
- Other grants – grants that do not fall under any of the above categories.

Grant Fiscal Officer - County Financial Officer, or his/her designee

Grant Applicant – individual within the department responsible for the application

Grant Contact – individual within the department responsible for overseeing the grant administration and grant activities.

--	--