



Newsletter: April 2006

Dear Colleagues:

Happy Spring!!

We apologize that we did not send this newsletter out to you at the beginning of the month, but we were waiting for the County Council to approve the Zoo, Arts, and Parks Program's new policies and procedures to give you the update.

The County Council met Tuesday, April 4, 2006. These are a few of the highlights:

Zoo:

Zoological organizations are now under the review of the Tier I Advisory Board. They will have the same application, evaluation report and same deadlines as all Tier I organizations.

Tier I:

The County Council voted to put a rent cap of 9 percent for Tier I organizations, but lower the cap in every year to 6 percent by 2008.

"An aquarium" would be eligible for either Tier I or Tier II ZAP funding.

For Tier I organizations: An organization will not qualify to receive Zoo, Arts, and Parks funds from Salt Lake County unless it has its headquarters in Salt Lake County and it has a significant presence and manages and presents in Salt Lake County.

Section 2.10.9 - qualifying expenditures for salary is limited to the first \$95,000 per individual.

Section 2.10.11 - qualifying expenditures for gift shop and concession expenses are capped at 10%.

Tier I organizations should abide by accepted nonprofit ethical and professional standards. This could include adopting the Utah Nonprofits Association ethical standards.

Section 5.4 - Priority: When all else is equivalent, priority for Tier I funding will be considered...

5.4.1 - for those organizations that provide geographic, ethnic and other diversity on their governing and advisory boards and to:

5.4.2 - organizations that indicate exemplary community services through outreach and free or highly discounted programming.

Tier II:

For Tier II organizations: An organization will not qualify to receive Zoo, Arts, and Parks funds from Salt Lake County unless it has a significant presence and manages and presents in Salt Lake County.

The Council passed section 6.5 limits any one Tier II organization to not more than 7% of the total yearly revenue allocated to Tier II.

Thank you to all the organizations who participated in our survey and gave their feedback.

This is a reminder to all Tier II applicants who have not returned their notarized and signed contracts for 2005 funding. Michelle in our office is a notary and can assist you. Call her at 468-3680 to schedule a time to stop by.

2005 Revenue Update:

Final Revenue for 2005			
	2005 Actual	Interest	Total
Tier I	\$9,142,803.81	\$31,440.37	\$9,174,244.18
Tier II	\$870,743.22	\$2,994.32	\$873,737.54
Zoological	\$2,176,858.05	\$7,485.80	\$2,184,343.85
Recreation	\$5,224,459.32	\$17,965.93	\$5,242,425.25
	\$17,414,864.40	\$59,886.42	\$17,474,750.82

2006 Update:

There will be more money in Tier II this cycle. Tier II will receive 9% of the funds rather than 5%. The auditor has projected that amount to be.....

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1) Application Due Dates and Workshops

Application Due Dates and Workshops

The **Tier I** application will be due:

Thursday, May18, 2006 by 5:00 pm

The **Tier II** application will be due:

Tentatively, Friday, June 9, 2005 (this date will be finalized at the end of the month)

No late applications will be accepted!!

Tier I Workshop

The Tier I workshop will be held **Thursday, April 27, 2006** from 1:00-4:00. At least one member from you organization needs to be there. It probably will not last the entire time.

Tier II Workshop...

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2) Tier I and Zoological Actual Use and Evaluation Report is on the website.

Return Evaluation Report with your 2006 Application or by June 2, 2006 by 5:00 p.m.

Mail to: Zoo, Arts & Parks Program, 2001 South State N4100, SLC, UT 84190

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3) Utah Nonprofits Association

Utah Nonprofits Association Offers Free Access to Funding Information.

Local Nonprofits Can Use Library to Find Information on Thousands of Grantmaking Organizations Nationwide

The Utah Nonprofits Association (UNA) announced today that it has become a Cooperating Collection Library of the Foundation Center, an organization committed to strengthening the nonprofit sector by advancing knowledge about U.S. philanthropy. These materials are housed at the UNA office on 175 S. Main Street, Salt Lake City.

As a Cooperating Collection, UNA will now offer free public access to the /Foundation Directory Online Professional/ - /The Foundation Center's Database/, as well Foundation Center print publications. The cost of making these materials available is being covered by a generous grant from US Bank. The collection complements the existing nonprofit resource library currently housed at the UNA office.

The collection is an incredibly valuable resource for nonprofit groups seeking grants and other funding options, and includes access to:

- Over 80,000 U.S. foundations, grantmaking public charities and corporate givers, including sponsoring company information.
- Full-text search capability of over 230,000 IRS 990 forms
- 500,000+ grants awarded by large foundations, including funder portfolios, foundation grant lists, full-color grants distribution charts, etc.
- Links to grant recipient sites
- New Requests for Proposals updated on a weekly basis
- Sophisticated searching and sorting capabilities
- Weekly updates, message board, daily news articles, e-newsletter, and more.

"With this information, Utah nonprofit groups can cast their funding and collaboration nets much wider, opening doors to opportunities they could never dream of before," said Diane Hartz Warsoff, UNA's Executive Director. "By joining with a partner like US Bank to bring our members and the public such a valuable resource---which most could never afford on their own---we are furthering our mission, and theirs as well."

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The Utah Nonprofits Association was created by, and for, people who strive for a stronger, more professional not-for-profit community in Utah. The organization focuses

on providing mutual support, management development through training opportunities and sector-wide advocacy.

Welcome to the UNA Training update. Below you will find information about upcoming UNA workshops and trainings for 2006. If you need further information please email Jennifer at jatwood@utahnonprofits.org or call us at 801.596.1800. We also update our calendar on-line, so check our website at: www.utahnonprofits.org/training.html

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4) IRS Has New Guidance for Charities in Advance of Election Season

The IRS has just released a new fact sheet on political/campaign activities by 501(c)(3) charities. It is available here:

<http://www.irs.gov/newsroom/article/0,,id=154712,00.html>

Please note that the guidance applies only to 501(c)(3) organizations, not to 501(c)(4) organizations, which are not nearly as restricted. As you know, 501(c)(3) organizations may not support or oppose candidates, even tacitly, while 501(c)(4) organizations may do so, among other things.

The guidance does not stem from any new laws or regulations, but rather represents IRS's clarification of its position, as well as a general and timely warning to charities in advance of the 2006 elections.

Of special note:

First, IRS is stepping up oversight activity in this area. Along with the fact sheet comes the news that IRS investigated about 100 charities, often reacting to tips or complaints. Its stated reasons for investigating are that its oversight of charities generally has been lax, and also that the increased cost of elections has forced candidates to seek funds/support in improper places. While not overtly stated, it seems clear as well that recent scandals in charity governance have caused IRS (and Congress) to watch charities carefully. We note that a fair number of the charities that were investigated were churches. The IRS does not release the names of individual organizations.

Second, although most charities are not involved in prohibited activities, the IRS found that a large majority of those that it investigated actually did engage in improper activities to some degree, often but not always inadvertently. Three will probably lose their tax-exempt status. A few others face excise taxes.

Third, the IRS seems to be willing to consider issue statements by charities made close to an election as possibly being prohibited electoral activities, depending on the circumstances. In other words, if you say "Congressman X always opposes funding for the NEA," and you say it two days before the election, and you haven't said before (or at least not for a long time), then you may have crossed the line. The fact sheet contains information on how to build a record of consistent "issue advocacy" that will help to insulate you from being accused of taking unusual steps prior to the election.

We urge you to reach the fact sheet carefully, when you have the time. As you would expect, despite being called a “sheet” it is actually several pages long.

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5) Letter from Councilmember Wilde

To: Salt Lake County ZAP Tax Recipient Organizations

In February of 2001, the Salt Lake County Council began the practice of inviting citizens to open Council meetings with an invocation, inspirational thought or reading. Inspirational or patriotic music and other uplifting messages have also been offered. This practice has proven to be a tremendous affirmation of our community’s diversity. It has also provided the Council great opportunities to meet more citizens and learn from their diverse experiences and backgrounds. In an effort to try and reach even more of our community the Council is extending its invitation to cultural, art and zoological organizations.

The Council holds its meetings on Tuesdays at 4:00 pm in the Council Chambers, 2001 S. State Street, in Salt Lake City. Enclosed is a brief outline of the “County Ordinance and Policy Governing the Invocation, Thought or Reading.”

The Council staff will be making every effort to follow this letter with a phone call to extend a personal invitation to participate. If you or any of your members are interested in opening one of the Council meetings, please call our Executive Secretary, Marti, at 468-2930. We hope to hear from you.

Rest regards,

David A. Wilde

Salt Lake County Council, District #3

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6) Salt Lake County Policy on Invocation, Reading, and Thought

The Salt Lake County Council invites the presentation of an Invocation/Reading/Thought, along with the Pledge of Allegiance to the Flag, as an Opening Ceremony before its regular weekly meetings. This opening to the County’s legislative process is solely for a secular purpose, among other reasons to: (1) provide a moment during which Council Members and the audience can reflect on the importance of the business before the Council; (2) promote an atmosphere of civility; (3) encourage lofty thought and high-mindedness; (4) recognize cultural diversity; (5) foster sensitivity for and recognize the uniqueness of all segments of our community.

For cultural, art and zoological organizations, this is an opportunity to share with the Council and the public how your organization adds to the quality of life for the citizens of the County.

Please do not offer free tickets to the Council Members, but please do mention your “free to the public” ZAP days.

The presentations shall be done on a volunteer basis and without cost to the County. The presentations are non-denominational and must be non-proselytizing in character. Political statements or commentary on political issues or leaders are not appropriate at this time. Political comments may be presented during the Citizen Public Input portion of the Council agenda.

The presentation should be no longer than three (3) minutes in length. If your planned presentation requires a few more minutes, please let us know. Please arrive at 3:50 p.m. so that you can be introduced to the Council Chairman who will be conducting the meeting. The meetings are held in the Council Chambers at 2001 South State Street.

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