

**CITY OF POUGHKEEPSIE
YOUTH ACTIVITIES AND OPPORTUNITIES GRANT**

POLICIES AND PROCEDURES

**Robert G. Rolison
Mayor**

**Marc S. Nelson
City Administrator**

**Paul Ackermann
Corporation Counsel**

**Jaclyn M. Greenwald
Social Development Director**

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City of Poughkeepsie

Youth Activities and Opportunities Grant Policies and Procedures

I. PURPOSE

The Youth Activities and Opportunities Program is a grant program for City of Poughkeepsie non-profit organizations with a 501(c)(3) designation. The purpose of this policy is to govern the disbursement of grant monies to applicants that meet the requirements for participation in a financial assistance program for youth development and instructional activities. Through these guidelines, the City of Poughkeepsie seeks to provide grant funds to assist organizations and structured entities engaged in youth programs. This policy sets forth the criteria used to determine and identify eligible organizations, programs, and activities for which the grant funds will be considered.

II. POLICY OBJECTIVES

The specific objective of this policy is to provide funding to organizations on a competitive basis based on their ability to demonstrate that they can fulfill an unmet community need. This grant will provide funding to organizations, clubs, leagues, and/or educational institutions or groups that provide opportunities for City of Poughkeepsie children to participate in community based youth programs, activities, and camps that emphasize active lifestyles, foster youth development, facilitate performance, provide instructional guidance, and engender a spirit of community in the City of Poughkeepsie.

III. ELIGIBLE ORGANIZATIONS

Any organization, club, league, or group can apply if they:

- Are registered as a 501(c)(3), non-profit organization;
- Are an existing program that relates to youth activities.

IV. ELIGIBLE PROJECTS

Eligible projects need to demonstrate youth based programs, activities, and/or camps for City of Poughkeepsie children and young adults age 18 and under. The eligible projects and activities need to facilitate youth

development through instructional, competitive based programs lead by experienced, qualified teachers and mentors.

V. GRANT QUALIFICATION REVIEW

Applications will be reviewed and evaluated by the City of Poughkeepsie Youth Grant Committee, who will generate preliminary award recommendations, which will then be presented to the City Administrator and Mayor, for final review and approval. Funding recommendations will be determined by utilizing the following criteria:

- A demonstrated need for the project and how it supports youth development;
- The overall impact the project will have on the community and the number of children it will support;
- The need for financial assistance for the project as well as the funding commitment from the applicant organization, or other funding sources, to ensure the project reaches success;
- The organization's fiscal responsibility and management qualifications;
- The ability of the applicant organization to assume all operating costs after the program is complete;
- The ability of the applicant organization to obtain necessary additional funding to implement a program or project and to provide ongoing funding after the term of the grant has expired.

VI. GRANT INELGIBILITY

The City of Poughkeepsie will not extend grants to the following applicant organizations:

- Organizations not currently exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code;
- Public and private schools/districts;
- Political campaigns, or attempts to influence public office;
- Organizations that unlawfully discriminate as to race, religion, income, gender, disability, or national origin;
- Projects or programs aimed at promoting the teachings of a particular church or religious denomination, or construction projects of churches or other religious institutions;
- Foundations affiliated with a for-profit entity;

- Startup organizations or programs;
- Individuals;
- Sponsor teams, special events or fundraising activities.

VII. APPLICATION INSTRUCTIONS

Complete the application form found on the City of Poughkeepsie’s website by the appropriate deadline. We encourage all applicants to contact the Office of Social Development with any questions and to discuss program eligibility.

All applications must be submitted to the following address:

**City of Poughkeepsie
Office of Social Development
62 Civic Center Plaza
Poughkeepsie, NY 12601**

General Information:

- Number of Applications – Only one (1) application may be submitted per organization;
- Application submissions must come from the authorized certifying official;
- **Two (2) copies of your application are required, one (1) hard-copy of the application as well as a complete electronic file.** Please do not submit your application as multiple emails, or multiple files;
- Electronic applications should be sent to the current Social Development Director. Check the City of Poughkeepsie website for up to date contact information.

Additional Information (to be submitted separately by the applicant organization):

- Staff List (Word, Exel, or PDF). This list should be limited to staff assigned to the program to which grant funds are requested;
- Board List (Word, Excel, or PDF). Must include their name, employer, job title, address, phone number, and end date of their term;
- Program/Activity Budget.

VIII. GRANT AWARD

The City of Poughkeepsie Youth Grant maximum award amount is \$15,000.00.

IX. DIRECT COSTS

Direct costs are identified specifically in the budget and contract scope, and can be easily and accurately assigned to activities of the program or service. Grant requests should be limited to those expenses that relate solely to the operation of the program during the Grant period.

A. Personnel: The Grant will award salary expenses directly associated with the program in an amount not to exceed 25% of the total program award, unless otherwise specified in the contract agreement.

i. **Salaries:** Salaries charged to the program should be based on actual hours spent on the funded program multiplied by the employee's hourly billing rate.

ii. **Timesheets:** Detailed and accurate time records for all employees paid under the contract must be kept by the organization and available upon request by the City. Acceptable time records must show the total hours worked. Payroll documentation must be completed in accordance with the organization's accepted practice and be approved by a responsible official(s). Other detailed information may be required based on funding source requirements.

B. Contractual/Consulting Services: The Grant will award costs for organizations and individuals external to the organization that have entered into a written agreement with the organization to provide any services outlined in or associated with the agreement, and whose services are to be funded under the program budget within a program year.

i. All consultant arrangements must be by written agreement and approved by the City through the budget process.

C. Insurance: The Grant will award costs for reasonable insurance payments.

D. Travel & Meals: The Grant will award costs for travel plans, however, all plans must be approved as part of the organization budget submission to the City. Any travel plans in excess of the original budget that require a budget modification require preapproval.

i. Mileage will be reimbursed in accordance with the organization's standard rate, not to exceed the IRS rate in effect at the time of travel. Mileage reimbursement excludes normal round trip to and from work.

ii. Meals unrelated to the funded program shall not be reimbursable, (eg., organization parties, executive meals and meals at meetings). Charges for alcohol are not reimbursable and gratuities shall not exceed 20% of the total bill.

E. Equipment Purchase/Lease: The Grant will award costs for equipment needed to meet the program objectives and may be either purchased or leased, whichever is more economical, and is an allowable expense based on the pro-rated portion of the entire expenditure that is related to the program.

F. Furniture and Equipment: The Grant will award costs for furniture and equipment if the predominant use (50% or more) is for the City funded program. Organizations must maintain an inventory of furniture and equipment purchased with City funds until disposal for items costing \$1,000 or more and any furniture, electronic or audio visual equipment, projectors, computers, printers, copiers and power tools of any cost purchased with City funds through an approved tracking system. The inventory will be reviewed during monitoring and may include a review of the item's make/model, serial number, location, and condition. Prior to disposal of an asset, the city, at its discretion, will determine if the item must be returned or will approve the entity's plan for disposition.

G. Vehicles: Any vehicles cannot be purchased or leased without specific written approval from the City. If vehicles are rented, the costs must be listed under Vehicle Rental in the initial submitted program budget.

H. Supplies: The Grant will award costs for program supplies which are used specifically in connection with the program during the term of the agreement. General office supplies are considered indirect costs.

I. Other Expenses Directly Related to the Program: The Grant will award costs for miscellaneous items that are solely related to the services to be provided, but are not specifically included in the previous categories. These items may include: participant travel, staff training, security costs, occupancy, licensing fees, printing, shipping, delivery and messenger services, material development costs, advertising costs for recruitment, books, journals, periodicals, audio-visual services, facility rental, and program refreshments. Additional criteria or clarification for some of these categories are listed below:

i. Participant travel: Explain the purpose of travel, number of participants, estimated miles, and frequency (ex. per day, per week).

ii. Occupancy: Real estate rental, utility, telephone, and heating fuel costs for space related solely to the program.

iii. Printing Services: Audio-visual and print production costs, reprint permissions, reproduction, and photocopying costs. All organizations must make reasonable efforts to secure the lowest responsible bidder for printing services.

X. INDIRECT COSTS

Indirect costs are the expenses of doing business including administrative expense and overhead necessary for the general operation of the program.

A. The Grant will allow indirect costs of up to 10% of the total direct costs, unless otherwise specified in the contract agreement.

B. Indirect costs will be funded based on the direct costs submitted for reimbursement.

XI. FISCAL GUIDELINES

Recipients of the City of Poughkeepsie Youth Grant shall comply with the following reporting conditions regarding Financial Documentation and Fiscal Management.

A. All expenses must be necessary, reasonable and justified, and within the approved budget.

B. Maintain records for the program in a manner consistent with generally accepted accounting practices.

C. Maintain a list of all funds received under the Grant Agreement.

D. Maintain a list of all funds disbursed under the agreement including payee and amount. Any payments made after the end of the Grant period must be for expenditures incurred during the program term. (Disbursements Journal)

E. Duplicate claims for costs or services from more than one source are unacceptable.

F. Maintain complete and accurate documentation to support revenues and expenses (e.g. bank deposit slips; invoices; copies of checks; bank statements; time sheets; employee reimbursements for travel, meals and supplies, indirect cost detail; cash receipts; and disbursements journals).

G. If the organization requires a Budget Adjustment, such adjustment must be submitted to the City prior to the award allocation. Only limited budget adjustments that are deemed necessary will be considered during the Grant period. No budget adjustments will be considered once the program term has expired.

H. If the organization maintains a petty cash fund, the following information must be maintained for all disbursements: Amount, Date, Payee, Purpose, Item purchased, Approved by, and Received by.

I. The Grant will not reimburse for any sales tax incurred by a tax exempt organization, except:

- i. When exempt status is not recognized out of state, or
- ii. For employee meal reimbursement claims, which must include an itemized receipt and be part of their official duties.

J. Originals of documentation must be made available to staff during monitoring/audits or upon request. Documentation must be kept for a period of seven years after the end of the Grant agreement, unless otherwise specified by the department.

K. No costs incurred before the starting date or after the ending date of the Grant period will be funded.

XII. RECEIPT OF GRANT FUNDS, REPORTING AND PERFORMANCE REVIEW

Recipients of the City of Poughkeepsie Youth Grant shall comply with the following reporting conditions regarding Performance Progress Reports, Financial Documentation and Final Expense Budget.

A. Submission Deadlines

- i. Recipients are required to submit reports on an annual basis, 30 days after the end of the fiscal year. The reports can be submitted in narrative form and no standard format is required.
- ii. Earlier due dates may apply at year-end. The City will notify organizations via e-mail of any earlier due dates.
- iii. The Grant Manager can change the reporting requirements if different periods are necessary for reimbursement claiming or reporting.
- iv. If an organization fails to submit Performance Progress Reports, Financial Documentation and Final Expense Budget by the due date, the organization may, at the sole discretion of the Youth Grant Committee and City Administration, be disqualified from future youth grant funding.

B. Report Submissions

A. Recipients must submit a **Performance Progress Report** setting forth a detailed mission statement, staff/employee list and job description and must specifically outline the following:

- i. What were the major goals and objectives of the program?
- ii. What was accomplished under these goals?
- iii. What opportunities for City of Poughkeepsie youth did the program provide?
- iv. What data was collected to measure the outcome of the program and the number and ages of individuals served?

- v. Were there any significant changes to the program, more specifically, were there significant changes in use of youth grant funds and, if so, what caused these changes?

B. Recipients must submit **Financial Documentation and a Final Expense Budget** setting forth an expenditure funds report for the program outlining the following:

- i. An itemization of all funds spent on the program in accordance with the Grant award;
- ii. Copies of all program invoices and receipts of payment;
- iii. Financial Statements of the Organization for the last fiscal year.

Recipients will have up to one year to use the grant funds. Any grant funds unspent after 1 years' time will revert back to the Youth Fund to support other youth programs and projects.

C. Performance Review

The City will review the organization's progress reports and performance in relation to the scope of services and performance measures as described in the agreement. The resulting data will be used to redirect efforts when indicated, or reinforce performance.

XIII. DEFINITIONS AND PURPOSE OF MONITORING

Monitoring is the regular and systematic examination of all aspects associated with the administration and implementation of a private, local, state, or federally funded program in an effort to ensure compliance with regulations. The process also measures results and assists the City of Poughkeepsie in determining which programs require assistance and/or revisions in an effort to ensure quality programs.

XIV. MONITORING

Through oversight and monitoring, the City of Poughkeepsie:

- will ensure that programs are implemented in a timely manner in compliance with all applicable requirements;
- will identify instances and trends that indicate superior, satisfactory, or deficient performance;
- will develop and implement actions to reinforce, improve, correct, or supplement recipient performance, as appropriate; and
- will identify the need for assistance and provide pro-active support.

The City of Poughkeepsie will review the performance of recipients to determine whether they:

- have carried out their eligible activities in a timely manner,
- have eligible activities and certifications in accordance with the individual program requirements and with other applicable laws, and
- have a continuing capacity to carry out those activities in a timely manner.

Monitoring will be done through site visits and progress reports submitted with billing as well as a review of financial reports, supporting documentation and periodic communication. It is the organization's responsibility to ensure they are in compliance with the necessary health and safety issues, programmatic paperwork, and fiscal records.

A. **Site visits:** May be required by the City at least once during the year to determine fiscal adequacy and program quality. Subsequent monitoring will be based on a risk assessment by the City. Site visits will allow the City to determine whether a program is operating within the parameters in the organization's Agreement and Scope of Services while also allowing the City to provide assistance tailored to the unique needs of a particular organization. Site visits are scheduled with organization personnel. However, unscheduled visits including attendance at public events, may also occur.

During onsite and off-site review, the following tasks may be performed:

- Review selected documentation (i.e., general ledger, expense reports, submitted invoices, program curricula) relevant to the grant expenditures or program;

- Review program data;
- Visit service areas of the related program;
- Conduct focus groups with staff, or other individuals participating in or affected by the program;
- Discuss preliminary findings and/or follow-up meetings;
- Conduct additional monitoring activities, as needed.

A program can receive one of the following determinations:

- i. **IN COMPLIANCE:** The program fulfills its obligations as outlined in the agreement.
- ii. **NOT IN COMPLIANCE:** The program is not in complete compliance with the agreement. The organization needs to take corrective action. The department will designate a time period in which the problem(s) needs to be resolved. If the organization resolves the problem(s) within the time period, it will then receive an In Compliance determination. If the problem remains unresolved, future funding may be affected. The organization will receive a follow-up letter indicating the monitoring results within 30 calendar days of the site visit.

B. Monitoring Documentation: The following documents should be made available to the City for monitoring purposes.

- Payroll transactions (i.e., a list of employees paid with grant funds; job or position descriptions; time and attendance records/timesheets demonstrating dates/hours employee(s) worked and what percentage was spent working on the grant program activities; evidence of payroll reconciliations; accounting records indicating how salaries were charged; and/or payment records indicating how salaries were paid);
- Procurement transactions (i.e. cost estimates, proposals, etc.; purchase orders, contracts, invoices; proof that items purchased were received; and/or inventory records).
- Other expenditure receipts;
- Fiscal documentation showing the program is meeting its obligations including documents showing:
 - How the grant funds are utilized;
 - The total cost to run the program;
 - The share of that total cost provided from other sources.
 - Copies of program and/or agency's policies and procedures.

1. Monitoring Schedule and Criteria

The City will consider, at a minimum, the following criteria when determining the priority monitoring schedule, and focus area. *Please note that other program-specific criteria may also be considered at the discretion of the City.*

- Failure to make substantial progress toward grant goals and objectives
- Late reporting (e.g. expenditures, status reports, progress reports, equipment inventory);
- Invoice difficulties or inconsistencies;
- Lack of alignment between expenditures and approved budget;
- Consistent noncompliance relative to unresolved findings identified during previous monitoring reviews;
- Individual complaints to the agency;
- Excessive administrative costs;
- Difficulty serving target population;
- Difficulty spending funds within the grant timeframe.

2. Monitoring Reports

Within 10 to 45 business days of completion of the onsite review, the Grant Recipient will receive a Monitoring Report. The report will address any findings, recommendations and corrective actions, if applicable. Grant Recipients will have 30 to 60 days, to develop a Corrective Action Plan delineating strategies and a timeline in which they plan to correct any findings.

XV. CORRECTIVE ACTION PLAN (CAP)

The Corrective Action Plan will be reviewed and feedback will be provided to the Grant Recipient within 10 to 45 business days. The City will work with the Grant Recipient to ensure the plan is comprehensive, manageable and timely. Post-monitoring visits may occur to ensure the plan has been implemented as planned.

XVI. CONDITIONS AND RESTRICTIONS

A Grant Recipient's failure to sufficiently implement its CAP within a timely manner may lead to special conditions or restrictions on the Grant

Recipient's ability to receive grant funds in the future. Special conditions or restrictions may include:

- Additional reporting;
- Additional onsite monitoring;
- Withholding or suspension of grant funds.

Additional program-specific conditions may also be imposed at the discretion of the City. The Grant Recipient will be notified in writing if there are any special conditions or restrictions attached to the grant award. The notice will include:

- Nature of the special conditions/restrictions;
- Any corrective actions that must be implemented before the conditions/restrictions may be lifted;
- The process by which such conditions/restrictions may be appealed by the Grant Recipient. All appeals will be heard by the Youth Review Committee, the City Administrator, and the Mayor.

XVII. RESOLUTIONS

Once the Grant Recipient has provided sufficient evidence that the CAP has been fully implemented, a closeout letter will be issued indicating that all findings have been resolved and to document which conditions/restrictions have been lifted.