

Application Instructions

Please answer questions in the form provided here. An application is also available for download on the City of Laramie website, www.cityoflaramie.org and the Albany County website: <http://www.co.albany.wy.us/>. Contact Sarah Reese (sreese@cityoflaramie.org, 721-5201) or Jackie R. Gonzales (jgonzales@co.albany.wy.us) for assistance. All requested information must be completed before this application can be considered. Applications that are incomplete or are missing required materials will not be considered until all missing information or items have been received by the City Manager's Office.

Applicants must submit two (2) signed original applications, plus one (1) electronic copy to:

Original Copy

Hand deliver to:

City Manager's Office
Nany Oakland-Potter
406 Iverson Avenue

or

Mail:

City Manager's Office
Attn. Community Partner Funding
P.O. Box C
Laramie, WY 82073

Electronic Copy

Email to:

Sarah Reese
City Manager's Office
Economic & Community Initiatives
307-721-5201
sreese@cityoflaramie.org

&

Jackie R. Gonzales
Albany County
County Clerk
307-721-5533
JGonzales@co.albany.wy.us

The application process also includes a five-minute presentation and Q&A session with the City Council and the County Commissioners. See Application Checklist for meeting schedule.

Applications must be received by the City Manager's Office by no later than 5:00 p.m. on Thursday, February 22nd, 2018.

Application Checklist

This checklist is for applicant use only. Do not include this list in your application.

- Complete Application Form.
- Two (2) Original Copies hand delivered or mailed to the City Manager’s Office.
 - Use only a staple, paperclip or binder clip to secure the application, starting with Section I.
 - Copy of Organization W-9 Form.
 - Only provide what is requested. *Do not* include brochures, promotional materials, etc.
- One (1) Electronic Copy emailed to both sreese@cityoflaramie.org and JGonzales@co.albany.wy.us.
(*Do not include W-9 in electronic version*)
- You may attach a year-end balance sheet to satisfy the requirements in Section IV.
- In Sections IV and V, enter data for every question; do not leave any question blank. If a category/question is not applicable, answer “N/A” or enter a zero.
- Complete Section VI if *your agency received funding during the FY 2017/2018 cycle*).
- Mark your Calendar: **Presentation Schedule** (a final presentation schedule will be provided when applications are received)*

Applicant Type	Date/Time	Location
City-only	March 7, 2018/ 5:30 p.m.	Council Chambers of City Hall, 405 Ivinson Avenue
Joint City/County	March 7, 2018/ 5:45 p.m.	Council Chambers of City Hall, 405 Ivinson Avenue
County-Only	TBA	County Commissioners’ Room, Room 105, County Courthouse

Schedule for Decision Making Process and Availability of Funds

→**City:** Laramie City Council intends to make preliminary funding decisions in late March 2018. Those decisions will be finalized upon adoption of the City’s FY 2018/2019 budget, which is planned to occur in June 2018. Award payments for successful applications will be made after July 1, 2018.

→**County:** The Board of Albany County Commissioners will make a final funding decision upon adoption of the County Budget in July 2018.

necessities as food, clothing, housing, transportation; meaning the city and county will see most of this money coming back in the form of increased business and increased sales tax receipts.

Declaration: I hereby certify that the information give in this application for Community Partner funding is true and correct to the best of my knowledge.

Agency Director _____ **Paul Heimer** _____ **3/5/2019**
Signature Print Name Date

Board President _____ **Charles DeWolf** _____ **3/5/2019**
Signature Print Name Date

SECTION II: Organization History

Organizational History and Mission

Provide a mission statement and brief history of your organization in Laramie and/or Albany County, including services provided to area residents.

The United Way of Albany County was established in 1958 with a mission to increase the organized capacity of people to care for one another. Its primary goals are to raise funds for other human service nonprofits and to fill in gaps in our human services network. In this capacity, the United Way of Albany County has gone from raising \$35,830 in 1958 to raising \$518,300 this past year. Through our 60 year history we have raised over 14 million dollars to aid and assist such agencies as ARK Regional Services, Interfaith-Good Samaritan, and Hospice of Laramie. Last year, we funded 17 separate agencies. These agencies form the heart and soul of human services in our county. Last year, we also teamed with Interfaith-Good Samaritan to provide direct financial assistance and direct case management to the families displaced by the fire at Wade's Trailer Park.

The Albany County VITA program started in 2005. For its first seven years it was operated solely by the Albany County Public Library Foundation. In 2012 the library foundation began partnering with the United Way, and in 2017 and University of Wyoming Accounting Department joined as a member. The library foundation has decided to end their participation this coming year. As a note, the program was founded by Paul Heimer in 2005. The following year (after Mr. Heimer was named Executive Director of the library foundation), the tax program became an official part of the foundation's mission. When Mr. Heimer left the library foundation for the United Way, the two organizations decided to become partners in operating the VITA program. Two years ago, the UW Accounting Department was also made a partner, in part because of the program's extensive use of Accounting students.

The primary goals of the Albany County VITA Program are to inform the general public about the Earned Income Tax Credit and other tax credits that benefit low-to-moderate income taxpayers, and to provide free income tax preparation assistance to these same taxpayers. Each year, the program reaches new members of the community, while also assisting numerous returning clients that rely on the free tax assistance. Since its inception, the program has completed over 8,000 federal and state tax returns for Albany County residents. In that time, refunds have exceeded 10 million dollars while saving local low income residents over one million dollars in tax preparation fees.

Organizational Structure

List your officers and director(s), indicating their terms of office

Charles DeWolf, President

Alyson Hagy, Vice President

Kelly Wolfe, Treasurer

Dan Paskan, Secretary

Debbie Bershinsky, Past President

Ken Barrick

Anne Brande

Don Brosz

Megan Goetz

Jackie Gonzales

Dan Johnson

Paula Lutz

Bob Leonard

Tim Nichols

Michael Peck

John Schutterle

Forrect Selmer

Sidney Walter

Jubal Yennie

All board members serve two year renewable terms and all officers serve one year nonrenewable terms.

SECTION III. *Funding Request Justification*

Briefly explain how the funds will be used and why public funds are necessary to accomplish this goal.

Some discussion items to cover in this section may include:

- *whether or not the funding request has increased from prior years*
- *whether or not this is a one-time or on-going request*
- *description of any large program or staff expansion occurring in this fiscal year*
- *large equipment or other fixed assets that will be purchased fiscal year*
- *how your project relates to city or county goals or improves the overall quality, character or health of the community*
- *whether or not funding will be used to leverage additional monies for your organization either through grants or other means*

Background and History

In 2005, the VITA program was started by Paul Heimer at the Albany County Public Library. The following year, it became an official program of the Albany County Public Library Foundation. In 2011 the United Way became a partner and in 2017 the University of Wyoming Accounting Department was added as a partner. After the completion of this current tax season, the library foundation will no longer act as a partner, but the Laramie Plains Civic Center will be

added. Operational control will henceforth be in the hands of the University of Wyoming Accounting Department. The reason is simple. An Accounting professor (Amber Mercil) who actually teaches tax and is a CPA was brought into the program three years ago, and will oversee the completion of tax returns and do all the training of volunteers. Most of the volunteers are accounting majors, and they gain invaluable experience volunteering for the VITA program. The United Way will assume full responsibility for writing grants, seeking other contributions, managing PR and overseeing program finances. The Laramie Plains Civic Center will provide free, dedicated space for the program and assist with public relations.

As previously stated, the Albany County VITA program has helped file over 8,000 tax returns since it first opened. Cumulative refunds exceed \$10 million and clients have saved over one million dollars in tax preparation fees. Over 90% of the returns are current year federal returns, and the other return are either amended returns, past year returns, ore out of state returns. Refunds average in excess of \$1,100, with some being as high as nine or ten thousand dollars. The program is designed to help households with incomes of less than \$60,000 (exceptions are made to the income limitation on a case by case basis). For the past 10+ years the program has averaged helping 700 households annually.

Benefit to Community

This program is important to the community because it addresses an important need and can improve the quality of life for Albany County residents.

First, many individuals and families in Albany County earn a low-to-moderate income and are unable to pay for professional tax filing assistance. In addition, a common misconception is that lower income households only need simple tax filing. Yet, tax filing can still be complicated, no matter how simple the return. For example, even the form for the Earned Income Tax Credit, designed to benefit low-income households, is far from simple to complete. Often these residents do not have the resources or knowledge needed to correctly file their returns, resulting in loss of a refund or problems with the IRS. This program ensures that our residents can feel confident in their tax filing.

Second, the program's focus on the Earned Income Tax Credit and other refundable credits is also a benefit to the community. The Earned Income Tax Credit is a refundable tax credit specifically for low-to-moderate income working individuals and families, particularly those with children. The credit depends on the client's income and number of children. The EITC encourages and rewards working families, offsets federal payroll and income taxes, and helps to meet basic needs. The credit is among the nation's strongest tools to promote work and help workers escape poverty and achieve self-sufficiency. A majority of our clients receive this credit. Many others receive the Child Tax Credit, and/or an education credit.

Third, the program benefits the community by assisting families and individuals in filing an accurate return and in receiving the correct refund. Volunteer income tax assistance programs similar to the Albany County VITA program have been shown to have a 94 percent accuracy rate nationwide, according to the Corporation for Enterprise Development. With the inclusion of the UW Accounting Department, and Professor Mercil, our local accuracy rate is probably close to 100%. In addition, research has shown that taxpayers that do not have access to a free tax preparation program often turn to unregulated, for-profit tax preparers. In America, 55 percent of for-profit tax preparers are unregulated and non-credentialed. The free tax preparation program is different. Our program has a trained and IRS-certified site coordinator and trained and certified volunteer tax preparers. Additionally, the program consistently assists clients with amended or past year returns that were originally completed incorrectly by a paid tax preparer.

Fourth, refunds provided to tax filers who use the program is money that is spent locally to pay for necessities. This program provides a needed service to the community because the program's trained tax preparers help families help themselves to move forward. Families and individuals commonly use the refund to open a bank account, pay bills, or receive job training, leading to a larger amount of the population that is self-sufficient. In fact, the EITC is currently the single most successful federal program in terms of moving people out of poverty.

Lastly, the free tax preparation program also provides needed financial education to the community, especially during times where legislation causes big changes to tax filing. Financial literacy related to tax filing is an incredible benefit because it creates a healthier community and improves the daily lives of those in our community. Even highly educated persons may find the income tax instructions to be difficult to understand. This is especially true after major changes to the tax law, as occurred this year.

Program Structure

In the 2019 tax-filing season the Albany County EITC campaign will include the following:

1. A free tax preparation site at the Laramie Plains Civic Center that will be open to the general public 20-24 times during the tax season. Each session will last four hours. Six stations are set up to serve clients – meaning that six households can be served simultaneously. Sessions are held on Monday and Wednesday from 4-8 and Saturday from 9-1
2. This year, a University of Wyoming professor from the Accounting Department (Amber Mercil) will serve as the program director. This professor has experience teaching courses about accounting principles and taxes. Well-trained volunteers, most of whom are UW accounting students, staff the program. These volunteers are supervised by the program director and contributed approximately 1,200 hours of volunteer service to the program.
3. Posters and fliers will be placed in local establishments frequented by low-income taxpayers. Examples include local stores, laundry mats, and churches. Notices and advertisements will be placed in many of the local media outlets. Fliers will be distributed at schools and community agencies.
4. This project is ongoing and aimed at taxpayers with household incomes of \$60,000 or less. On most nights, 35-50 people use the program for help filing their tax return, meaning it assists a good portion of the community residents.

Partners

There will be three local partners in 2019; the United Way of Albany County, the UW Department of Accounting of the Laramie Plains Civic Center. The United Way serves as the fiscal agent for the program, and manages fundraising and public relations. The UW Accounting Department provides financial assistance and one of their professors is in charge of the operational side of the program. The Laramie Plains Civic Center is providing space, set up, and assistance with public relations. Funding from the City of Laramie and Albany County is used to leverage additional funds from other organizations that partner with the program. Other partners include:

1. The Internal Revenue Service. They provide free software, training materials, promotional materials, and technical assistance.
2. University of Wyoming College of Business. They provide \$1,000 in funds and volunteers. We expect this level of support to continue.
3. First Interstate Bank – They provided \$2,500 in funds in 2018-19. We will ask for \$2,500 in support for 2020 and expect to receive between \$2,000 and \$2,500
4. Bank of the West – They provide \$2,500 in funds in 2018-2019. We will request another \$2,500. Since this is not a local grant, we are hopeful of receiving the same funding but we are less sure of these funds than funds from First Interstate Bank and the university.

Funding Request –

In 2020, funds will be used for the following:

The total cost of running the program in 2020 will be \$12,750. This is an ongoing request. ACPLF is requesting \$2,000 from the City of Laramie and \$4,000 from Albany County. The funding request is less than the request from FY19. The United Way will seek the balance of the needed funds for the program through grants and donations from new or existing partners as outlined above. A breakdown of the budget for 2020 is included below:

1. \$6,500 – Staff/Administrative Costs: This item is the salary for the program's staff, including the UW Accounting professor (who is not paid by the university for the time spent at the tax site, United Way staff time including IT and Site Coordinator Intern costs. The program plans to pay University of Wyoming accounting students to serve as site coordinators and interns. They will assist the project directors in all aspects of the program. \$1,500 will go to the interns and the remainder will be equally divided.
2. \$4,000 – Advertising: Marketing placement in local media outlets including newspaper and radio, social media and promotional materials including flyers and envelope stuffers.
4. \$500– Equipment: This item is to purchase necessary equipment for the program that needs to be upgraded. This equipment mainly includes power cords, routers, and a new printer. (We purchased new computers this year).

5. \$1,250 – Office/Program Supplies: This item pays for office supplies to be used at the free tax preparation site, including printing paper, printer toner, envelopes, staplers, staples, pens, and incidentals. The biggest expense in this area is printer toner, as the program prints tax returns for every client.

6. \$500 – Training Costs: This item is for the purchase of training session supplies for prospective tax preparation volunteers including refreshments, volunteer packets, and display materials.

Section IV. *Financial Information* (a current balance sheet can be submitted to satisfy this requirement)

Balance Sheet as of December 31, 2018:

***See attached.**

SECTION V. FY 2018/2019 Budget Information

Revenue

FY 2018/2019 Estimate		
	Amount	Secured or pending?
City of Laramie, Community Partner	\$2,000	Pending
Albany County, Community Partner	\$4,000	Pending
Donors	\$500	Pending
Fundraisers	\$0	N/A
Interest	\$0	N/A
Other – Grants	\$5,250	Pending
Other – Grants secured	\$1,000	Secured
Other – Dividends/Gains	\$0	N/A
Other – Misc.	\$0	N/A
Other	\$0	N/A
Total Estimated Revenue	\$12,750	

Expense

FY 2018/2019 Estimate		
	Amount	Comments
Salary, UW Professor	\$2,500	
Salary, United Way	\$2,500	
Salary, IT	\$1,500	
Salary, Student Interns	\$1,250	
Rent	\$0	
Utilities	\$0	
Training Costs	\$500	
Marketing	\$4,000	
Equipment	\$500	
Other	\$12,750	
Total Estimated Expense	\$12,750	

Section VI: Interim Report for FY 2017/2018 Awardees Only

Complete this section if your agency was awarded Community Partner Funding in Fiscal Year 2018/2019

Amount Awarded? \$722.22 (City of Laramie)
\$3,000.00 (Albany County)

Have you used all of the funds awarded? Yes
 No

If you have not used all of the funds awarded, please include *amount remaining* and *date* by which you intend to use those funds. \$ _____
Date: _____

Briefly describe the impact that the FY 2018/2019 award has had on your program, project or organizational operations. Some discussion items to cover in this section may include:

- *Number of persons served and demographics of persons served (income level, age, race, etc.)*
- *Describe the overall impact of these funds on your program, project or organization*
- *If your agency has not yet to spent all of the awarded funds, please briefly describe your plans to expend the funds by the end of the fiscal year*
- *Did your agency use Community Partner funding to leverage additional funds, either through grants or other means?*

Number of persons served:

In 2018, the Albany County Public Library Foundation served 705 households through its free income tax preparation program. We estimate assisting over 1,500 individuals if you count all members of a household. This translates into almost 4.1% of the Albany County population.

Demographics of the people served:

Approximately 35% of the people we served in 2018 were students at the University of Wyoming or LCCC. More than 50% filed a return using the single filing status. 99% of our patrons had a household income of \$60,000 or less. We served people of all races, ages, and backgrounds.

FY 2017/2018 Goals:

Our goal for the 2018 tax season was to serve at least 700 Albany County households. In fact, we successfully completed 705 tax returns in 2018. Additionally, we helped dozens of other people with tax filing information. Lastly, we were able to assist residents with questions relating to obtaining healthcare coverage by having an Affordable Care Act Navigator attend some of our tax-filing sessions.

Describe the overall impact of these funds on your program, project or organization:

The VITA program is grateful for the on-going support we receive from the City of Laramie and Albany County. Because the tax program is a self-sustaining project, without community support it would cease to function. Funding from the City of Laramie and Albany County allows the program to continue to grow and

assist more residents in the community. Specifically, funding allows the program to be led by a trained tax preparation site coordinator; to provide a professional experience and hands-on learning environment for volunteers; to increase the number of clients served through successful advertising, and to sustain a needed and necessary community program. Without such funds for the program, there would be a noticeable void for free tax preparation assistance for community members who rely on the service.

Did your agency use Community Partner funding to leverage additional funds, either through grants or other means?

In the past, the VITA program was able to leverage additional funds through a grant from First Interstate Bank of Wyoming, Bank of the West and the UW College of Business. It was also able to gain a new partner with the UW Department of Accounting.