



## **Town of Juno Beach Restricted Donation Policy**

Effective Date: November 15, 2023  
Approved by: Resolution 2023-21

### **I. Purpose**

The Restricted donation program provides those in the community with various philanthropic interests the opportunity to give through memorials, gifts, and donations.

### **II. Objectives**

1. Facilitate the acceptance of donations in the form of facilities, cash, services and/or equipment to the Town by establishing clear guidelines for giving.
2. Ensure that donations are consistent with the aesthetic and functional integrity of the Town's existing and proposed facilities and goals.
3. Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the Town, unless approved by Council.
4. Ensure that donations do not create liability for the Town with regard to public health and safety.
5. Ensure gifts made in memory of or in recognition of a person, event or entity do not conflict with the Town's goals or standards.

### **III. Definitions**

1. Cash Donation – All donations made in the form of currency, personal or cashiers check or money order.
2. Town – Town Manager/Town of Juno Beach Council
3. Donation - The making of a free gift to a charity or public institution.
4. Donor – Person giving a free gift to someone.
5. Material/Equipment – All non-real property; this includes all personal property (i.e.: food, Equipment, art and other items)
6. Restricted Donation – Any donation made to the Town that specifies a particular use or restricted use of the donation beyond the use for which the fund, budget or project was established.
7. Real Property – Land or buildings
8. Tax Deduction - Donations made to the Town are tax deductible expenses. Donations of money or property made to the Town may be deducted on an itemized income tax return. The Town does not give tax advice. The value of a gift is the responsibility of the donor.

#### **IV. General Policies**

1. The Town reserves the right to deny any donation.
2. Donations to Town programs must be consistent with established goals and objectives for a specific program, and/or the Town as a whole.
3. All donations, other than cash, shall be considered "gifts for public improvements" to the Town for the enjoyment of the Town's citizens. Such gifts will not be considered private or proprietary assets.
4. All items purchased or accepted by donation will receive standard levels of maintenance by the Town during their normal life expectancy.
5. Donated items that are damaged or vandalized after the Town has received them will be repaired or replaced as feasible. The Town does not guarantee replacement of any items damaged beyond repair or where the cost to do so is not considered cost-effective.
6. There shall be no actual or expectation of reciprocity or favoritism for a donor who gives to the Town.

#### **V. General Guidelines**

1. The following guidelines will apply to all donations:
  - a) Potential donors will be provided with the Town's Donation Policy upon request.
  - b) Donations of items with a value of \$10,000 or less may be approved by the department director and town manager if there will be no future maintenance, replacement cost or reoccurring fees, but are subject to the approval of the Town Council if the donation is over \$10,000 and/or there could or would be future maintenance, replacement, or reoccurring fees.
  - c) Donations included in the annual budgeting process are considered approved by the council.
2. Receipt of Donations
  - a) All restricted donations require Town approval and shall be consistent with other Town policies, goals and objectives.
  - b) All donors of real property, materials, and restricted cash shall be issued a receipt incorporating specific information about the donation.

#### **VI. Cash Donations**

1. All non-currency cash donations shall be made payable to "Town of Juno Beach". Donations must be in the form of currency, personal check, cashiers check or money order.
2. Town departments must follow the Town's formal written purchasing procedures when using cash donation funding to buy an item.
3. Restricted cash donations cannot be expended without prior approval of the Town Manager and/or the Town Council. Cash donations will be deposited with the Finance Department in compliance with the Town's Cash Receipt Policy. The cash donation may be deposited before the restricted purpose expenditure is approved.

# Town of Juno Beach Donation Receipt Form

Date: \_\_\_\_\_

Donor's Name: \_\_\_\_\_

Donor's Address: \_\_\_\_\_

Donor's Phone: \_\_\_\_\_

Donation Amount: \_\_\_\_\_

If land, goods, or services, describe land, goods or services donated:

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Please check where appropriate:

- This donation is unrestricted in its use.
- This donation is restricted for the following purpose

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Please respect my privacy, I do not wish to be recognized for my contribution.

Person completing this form:

Signature of Donor: \_\_\_\_\_

Signature of Town Employee receiving donation: \_\_\_\_\_

Note: Donation is tax deductible to the extent allowable by law. It is the responsibility of the donor to determine fair market value of this donation.

**No goods or services were provided in exchange, in whole or in part, for the donation.**

Approved By: \_\_\_\_\_  
Town Manager

*(One copy to Finance Department, one copy for Clerk, and one copy for donor)*