

Donation Policy

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Mon 2/19/2024 3:27 PM

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1 attachments (140 KB)

Donation Policy_Adopted 02-02-2024.pdf;

Hello,

At the last Council meeting, a new Donation Policy (attached) was adopted. Previously, the acceptance of donations was guided by the Financial Policy as shown below. It was deemed necessary to expound on the existing donation policy to better position us to handle donations.

G. Donation Policy – Each donation is required to follow a process to determine if such a donation is in the City residents' best interest and for the City to accept donations of tangible personal property to the City of Richland Center. In order to maintain proper records, historical documentation, and for audit and insurance purposes, the City will record the following information for every donation: description, reason for donation, donor's name, organization's name, address, phone number, email, use of donation, department/location, estimated or actual cost of donation, and the donor's signature. It is understood that with the acceptance of the donation of tangible personal property, it becomes property of the City. All donations must be received in full that are applied to a project before the project begins unless the project and appropriation of funds are authorized by a 2/3 vote of the Common Council to begin before payment is received. It will be at the discretion of the Department Head/City Council on whether it is cost effective to repair, replace or use the property in the future.

Please *carefully* review the attached donation policy and let me know what questions you may have. As with all new policies or changes in procedures, it will be helpful to keep a copy (printed and/or digital) in an easily accessible location. Please review it each time you are presented with an opportunity to receive a donation so that we are doing our best to adhere to it.

Thank you!

Ashley Oliphant
City Administrator

City of Richland Center
450 S Main Street
Richland Center, WI 53581

Notice: My email address has changed. Please update contact information to avoid future delivery issues.

City of Richland Center, Wisconsin

ACCEPTANCE OF MONETARY, NON-MONETARY AND IN-KIND DONATIONS POLICY

1.) Definitions.

"Donation" is defined as any monetary, non-monetary or in-kind donation, devise or bequest to Richland Center.

"Monetary Donation" includes cash or a check, money order or other negotiable instrument. In the event of a stock donation, since a government entity is not legally able to own stock, such a donation would be liquidated and turned into cash or other liquid asset and treated as a monetary donation.

"Non-Monetary Donation" includes real or personal property.

"In-Kind Donation" is defined as services or labor supplied for an identified project or program.

"Established Fundraising Efforts" includes donations extended to recurring annual events, in-kind donations associated with annual events, or donations for the maintenance and upkeep of donated materials by the original donor.

2.) Purpose.

To establish a policy and procedures for the acceptance of monetary, non-monetary and in-kind donations, devise, or bequests from private citizens, business groups or other organizations. Considerations include the use of the donation, restrictions associated with the donation, cost associated with and effective use of the donation, including a determination as to whether the resources needed to make use of the donation outweigh its utility.

3.) Donation Administration.

Department Heads are responsible for informing the Administrator of all donations over \$5,000 or donations that do not fall under the City's established fundraising efforts.

A resolution will be required to go to the Common Council to accept donations over \$5,000 or donations that do not fall under the City's established programs or fundraising efforts.

All donations may be recognized formally in a letter from the Department Head, Administrator or the Common Council.

4.) Monetary Donations.

If a monetary donation is to be used on a project budgeted in the year in which the donation is received or on a project consistent with the City's policy, subject to #3 above, the Department Head is authorized to accept all unrestricted, monetary donations whether solicited or not. If no terms or conditions are attached to the donation, devise or bequest, the City may expend or use the same for any municipal use. If conditions are imposed by the donor, the Department Head will consult with the Administrator to determine the acceptance or denial of the gift, which decision may be referred to the Common Council. After acceptance, the donation is to be deposited into the appropriate fund by the City Treasurer.

City of Richland Center, Wisconsin

ACCEPTANCE OF MONETARY, NON-MONETARY AND IN-KIND DONATIONS POLICY

5.) Non-Monetary Donations.

The Department Head is authorized to determine the appropriateness, usefulness and the value to the City of all non-monetary donations, whether solicited or not and accept same if less than \$5,000 in value. The department head shall recommend, if greater than \$5,000 value or land of any value, to the Common Council the retention, improvement, return to donor, transfer, trade, sale, donation to other agency, or other disposition. Non-monetary donations from other governmental units may be accepted by the Department Head regardless of value.

6.) In-Kind Donations.

If an in-kind donation is to be used on a project budgeted in the year in which the donation is received, the Department Head may approve the donation. If the in-kind donation is intended for use on a project that is not budgeted in the year in which it is received, it shall be approved in accordance with procedures for non-monetary donations.

For tax record purposes, donors providing in-kind donation will have the option of invoicing the City, indicating the service provided and the estimated value but no charge will be imposed upon the City. As an alternative to the donor invoice, the City may provide documentation for the in-kind donation to the donor in the form of a letter indicating the services provided.

7.) Established Fundraising Efforts.

Established fundraising efforts, which are implicitly authorized in the annual budget process, will be specifically coordinated and managed by the appropriate department. If the fundraising effort is not a recurring annual event or part of the annual budget process, the department shall obtain prior committee approval before starting fundraising. Department Heads are required to follow standard donation administration, as specified in #3 of this policy.

8.) Ownership and Use.

Any donations to the City become the property of the City, and the City shall have exclusive control over any use made of the donation, including the choice not to use the donation.

9.) Non-Acceptance of Donation.

The Administrator may decline to accept a donation if such donation is not consistent with the policies, plans, goals or ordinances of the City or the acceptance of same is contrary to law.

10.) Donation Listing.

Annually the Department Head will provide a report of the donations that were received in their department in the previous year and submit it to the Administrator.