

Jefferson County, 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 Jefferson County.

“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, devises, 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.

3.) Donation Administration.

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

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

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

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 County’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 County may expend or use the same for any municipal use. If conditions are appended 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 County Board. After acceptance, the donation is to be deposited into the appropriate fund by the County Treasurer.

5.) Non-Monetary Donations.

The Department Head is authorized to determine the appropriateness, usefulness and the value to the County 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 County Board 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 County, indicating the service provided and the estimated value but no charge will be imposed upon the County. As an alternative to the donor invoice, the County 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.

Any donations to the County become the property of the County.

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 County or the acceptance of same is contrary to law. The Administrator will report any donations that have been declined at the following Administration and Rules Committee meeting.

10.) Donation Listing.

Annually the Department Head will provide the annual donations that were received in their department and submit it to the Finance Department and will also be required to be part of their annual reports that are presented to the County Board.

{ Adopted on April 16, 2013, Res. No. 2013-03)