



TOWN OF JUPITER DONATION ACCEPTANCE POLICY

PURPOSE

This policy establishes a process for accepting and documenting donations made to the Town and provides guidance when a business entity, individual or organization wishes to make a donation to the Town.

This policy applies to all Town of Jupiter Departments and employees receiving donations on behalf of the Town. This policy does not apply to funding received from formal grant programs, or third parties who may lease or license Town property, CRA property or obtain Town permits for activities or events whether or not they are funded or sponsored by the Town. This policy does not apply to third party events that the Town may choose to sponsor by providing funding or services, nor does it apply to organizations that may exhibit at a Town event or program by paying for a booth. This policy does not apply to real property deeded to the Town as right-of-way or infrastructure improvements under a bill of sale or contributions made as part of a development order.

The policy may be amended or repealed, in whole or in part, as determined by the Town Manager or designee.

DEFINITIONS

- **Donation or Gift** means a monetary (cash) contribution, amenities, endowments, personal property, real property, financial securities, equipment, in-kind goods or services, or any other asset that the Town has accepted and for which the donor has not received any property, goods, services or benefits in return. For purposes of this Policy, the terms donation and gift shall be synonymous.
- **Donor** means a business entity, individual or organization that makes a donation to the Town.

- **In-Kind Contribution** means a non-cash contribution of goods or services, other than real property, that would serve a useful purpose in the provision of Town services.
- **Restricted Donation** means donations designated at donor request for a specific location or purpose.
- **Sponsor or Sponsorship** means provision by a person or entity of financial support for an activity, Town program or Town facility, typically to encourage the Town to provide more than nominal recognition of financial support, which distinguishes a sponsorship from a donation (see Town’s Sponsorship Policy). Financial assistance a Sponsor provides may consist of cash or in-kind contributions or both.
- **Unrestricted Donation** means a donation to the City without any limitations being placed upon its use.

POLICY

Acceptance of Donations in General – Donor’s Desired Use or Conditions

The Town has the discretion to accept or decline any proposed donation. Donations may only be accepted when they have a purpose consistent with the Town goals and objectives and are in the Town’s best interest. An appropriate level of authorization must be received prior to accepting a donation. The Town must always consider the public trust, ethics and comply with all applicable federal, state, and local laws, rules, and regulations when accepting donations.

Conditioned donations shall be assigned to a project or existing fund consistent with the donor’s desired use as long as such condition(s) do not conflict with applicable federal, state, and local laws, rules, and regulations. Should such a conflict exist, the Town may request that the condition(s) be removed or the donation be declined.

Donations may not be accepted from organizations with business coming before the Town or its commissions, boards, or committees within 12 months of the donation receipt. This includes any organizations that intend to bid on upcoming Request for Proposals (RFPs), Request for Quotes (RFQs), or other solicitations by the Town. If an organization finds it will have business coming before the Town or its boards and committees after committing to a donation, the donation shall be returned, and any agreement voided.

Acceptance of Donations – Levels of Acceptance Authority

To accept a donation, the following levels of authorization are required:

Less than \$10,000 – Department Head

\$10,000 - \$50,000 – Town Manager

Greater than \$50,000 – Town Council

Accounting

The Town’s Finance Department is responsible for depositing and administering all monetary and financial donations to the Town. If necessary, the Finance Department shall track the proposed use of any such donations and shall maintain separate records of accounts showing receipts and disbursements. The Finance Director, or designee, may establish further rules and regulations for the accounting and administration of donations.

Required Donation Agreement

All donations require a Donation Agreement (Exhibit A) to be executed between the Town and the donor.

If a donor has a prescribed solicitation form or process, the Town may use the prescribed form and seek the appropriate level of authorization from within the Town before proceeding with the request. Once authorized, the Town and the donor shall execute a Donation Agreement.

When donations are accepted, the Town shall issue the donor a receipt indicating the amount or description of the item donated. The receipt shall also include the date of the donation, the name of the donor and the purpose of the donation (if a restricted donation), with a notation that the donor received no goods, services, or benefits in exchange. The original receipt shall be submitted to the donor, and the Town shall retain a copy.

In accordance with the Internal Revenue Code, the Town does not provide an estimated value of in-kind donations; donors may refer to IRS Publication 561 for more information on valuing donated property. A sample donation receipt is attached as Exhibit B.

Purchases Utilizing Donation Proceeds

The Town’s procurement policy must be followed for purchases utilizing donation proceeds.

Types of Donations

Donations may be received in the form of cash, financial securities, real or personal property and may be Restricted or Unrestricted. Unrestricted donations are preferred. The Town Manager shall have authorization to accept, appropriate, refund or expend an appropriately authorized, as provided in this policy, and accepted donation of the Town.

- **Donations of Cash** - Cash donations are available for appropriation consistent with the Town's budgeting process.
- **Donations of Real Property** - The Town Manager shall evaluate the donation to determine that it is in the Town's best interest and that its acceptance is consistent with all applicable federal, state, and local laws, rules, and regulations.

The Town Manager or designee shall have identified:

- The appraised value of the donation, when applicable, may have an appraisal made by a licensed appraiser and may have a title search conducted.
- Any expenditures or maintenance obligations associated with the donation.
- Potential liabilities associated with the donation, such as hazardous conditions or environmental concerns.
- Whether the donation has any special restrictions, if those restrictions are acceptable to the Town, and any recommendations for conditions of acceptance.
- **Donations of In-Kind** - The Town Manager shall evaluate the donation to determine that the donation is in the Town's best interest and acceptance is consistent with all applicable federal, state and local laws, rules and regulations.

Guidelines/Standards for Accepting Donations

Donations shall be accepted only if they have a valid use to the Town. Donations intended to either become incorporated into Town parks as well as donations of open space, natural areas, other properties, equipment, vehicles, or facilities intended to supplement those of the Town often involve considerations of aesthetics, costs and compatibility whose features shall be evaluated using the following criteria:

- The donation shall not conflict with any applicable federal, state, and local laws, rules, and regulations and shall not be in conflict with the Town's Strategic Plan, Comprehensive Plan, and Town master plans.
- The donation shall not add to the Town's workload unless it provides a net benefit to the Town. The net benefit includes all lifecycle costs of ownership, including maintenance, repair, clean-up, administration, staffing, expenses and any potential liability associated with the donation.
- The donation places no restrictions on the Town unless agreed to by the Town.
- All donations shall become the sole property of the Town unless determined otherwise in writing by the Town. The Town has no duty to return any donation as all donations are irrevocable and otherwise final upon receipt by the Town. The Town has the final

authority to relocate, remove or dispose of any donation at any time, with or without notice to the Donor.

- The Town and community have an interest in ensuring the best appearance and aesthetic quality of public lands and facilities. Donations shall reflect the character, be consistent with the intended surroundings, and complement the aesthetics of the proposed site.
- Since donated elements and their associated recognition become Town property, the community has an interest in ensuring that all elements remain in good repair and are maintained appropriately. In addition, the Town has an interest in ensuring that the short and long-term repair costs are reasonable and that repair parts and materials be readily available. Elements must be of a quality to ensure a long life and be resistant to weather, wear and tear, and acts of vandalism.
- The proposed donation should not substantially interfere with the intended current or future use of the land or facility where it is being proposed to be located.
- When considering donations to Town parks or Town-owned property, such as but not limited to statues, memorials, benches, or public art pieces, which may affect its immediate surroundings, the Town may request a review by a Town board or committee. These boards may make a recommendation to Town on whether to approve, approve with conditions or reject the acceptance of a donation. The Town may then hold a Public Hearing for such purpose to invite comment from the community with respect to, but not limited to, such issues as: impact on view sheds, safety concerns, potential for noise generation, compatibility with the aesthetic features of parks or park plans or facilities or Town-owned property in general.
- Donations that carry conditions of naming must align with the Town's Naming Policy.
- Donations may not be used to implement new ongoing programs or services unless a permanent source of revenue is identified to support the program or service.
- Real property may be donated to the Town provided that it will not expose the Town to an unreasonable risk of litigation or liability due to the physical condition of the property or the existence of claims, liens, and encumbrances against the property.



EXHIBIT A DONATION AGREEMENT (Required for All Donations)

The undersigned Donor wishes to make a donation to the Town of Jupiter as described in more detail below.

Donor is (check and complete all that apply):

- donating \$ _____ in a lump sum
- donating \$ _____ in _____ (monthly, quarterly, etc.) payments of \$ _____ in _____ installments.
- donating the following (describe products, services, investment securities, real property, etc.): _____

If this box is checked the Town's acceptance of the donation described above is subject to the following conditions: _____

If this box is checked this donation is restricted to the following uses: _____

If this box is checked this donation is being made at the request of Town Department: _____

In connection with administering this agreement, Donor and Town shall work through the following primary representatives:

	Town of Jupiter	Donor -
Primary Representative:		
Address:		
Telephone:		
Fax:		
Mobile Phone:		
E-mail:		



EXHIBIT B DONATION RECEIPT

This is to confirm that on _____ [insert date] the Town of Jupiter received from

_____ [insert donor name and address]

- a monetary contribution of \$ _____
- a non-monetary contribution consisting of [describe goods, services, property, securities, etc.]:

No goods, services or benefits were provided by the Town of Jupiter in return for the donation.

The Town sincerely appreciates your donation.

Town of Jupiter

By: _____

Title: _____