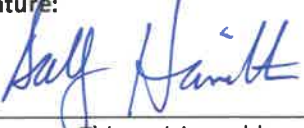


Chief Administrative Office POLICY MEMORANDUM	Date of Issue: October 7, 2014 Revised May 20, 2024 Revised August 8, 2024	Expiration Date: NA	No. 48
To: All Divisions and Departments		Subject: Donations	
Signature: 			
Comments: This revision addresses donations made from LFUCG to outside organizations.			

PURPOSE

The departments and divisions of the government may be provided cash, services, goods or other tangible property, or an interest in real property, for various governmental or public purposes. This policy is intended to provide a general uniform framework for the acceptance of donations. It does not apply to donations made to governmental boards or commissions, non-governmental organizations, the sponsorship of programs or events, or gifts made to departments, divisions or employees for personal, non-work-related use. It also does not typically apply to persons serving as volunteers.

GENERAL

Donations are to be received by departments and divisions that most closely align with the purpose of the donation. Prior to accepting any donation, the department or division should make a determination that the donation will provide a benefit to the LFUCG and any specific program the donation is supporting. The acceptance of donations need approval by the director or the commissioner or their designee. Although there may be a tax benefit to the donor, the LFUCG will not provide valuations on non-cash donations for tax purposes. The value of donations other than cash should be determined by the entity or individual making the donation. Although the LFUCG recognizes donors, it does not provide endorsements to donating business entities. Any donation implying or suggesting commercial advertising, endorsing the donor, or soliciting business for the donor should normally not be accepted.

In instances in which personal property has no monetary value or is being transferred to another governmental agency for no monetary consideration, it may be donated if it is first determined (in writing) that it is no longer useful to the government. The recipients of any such donations should be limited to either another governmental agency or a non-profit entity, and not an individual(s) or a for-profit entity.

A department or division may adopt a more specific policy on donations if needed as long it does not conflict with this policy.

A. RECOGNITION

The LFUCG encourages the recognition of donors unless they request to remain anonymous. Depending on the amount, type or value of the donation the recognition will be made at a meeting of the Urban County Council through the listing of the donation as an item on the meeting docket for approval by the Urban County Council. All donations of real property, or single donations of cash, services, goods, or other tangible property in the amount of \$500 or more, will appear on a Council

meeting docket for approval. Donations below these amounts should be formally recognized by the department or division in the form of a written letter or similar correspondence.

Departments or divisions that provide additional recognition including the naming of the LFUCG facilities and features, beyond a written letter or similar correspondence, are required to implement policies or procedures providing the method of recognition for varying levels of donations or value of property.

B. ACCEPTANCE

The department or division receiving the donation is responsible for initiating any additional administrative action required and for identifying and noting any restrictions placed on the use of the donation by the donor. The department or division is responsible for the safekeeping of the donation. Donations should be recorded in a log maintained and saved by the department or division.

1. Donations of Real Property Interests.

Prior to the acceptance of any donation of an interest in real property the department or division must contact the Office of the Chief Administrator so that a determination can be made as to whether the LFUCG is willing to accept the donation. If the LFUCG accepts the property, the donation should be processed by the department or division as an item for legislative action and approval by the Council (i.e., a resolution or ordinance).

2. Donations of Cash, Services, Goods, or Other Tangible Property.

The acceptance of cash, services, goods or other tangible property with a value of \$500 or more will require approval by the Council and should be processed by submitting the donation to the Office of the Chief Administrator or its designated appointee using the ***Donations for Council Approval form*** to be processed through the legislative review system (i.e. Legistar) for its inclusion in a report garnered for Council approval (under *Communications from the Mayor*).

- a. All cash donations will also ultimately require a budget amendment to be initiated by the department or division for approval by the Council. Cash donations of less than \$500 each may be consolidated. In addition, any donation in the amount of \$500 or more should be submitted and processed using the *Donations for Council Approval form*.
- b. All other types of donations with an estimated value of \$500 or more should be submitted and processed using the *Donations for Council Approval form*.

C. DONATIONS FROM LFUCG TO OUTSIDE ORGANIZATIONS

LFUCG is allowed to make donations of personal property to either another governmental agency or a non-profit entity under limited circumstances. However, first an analysis should be undertaken to determine whether the property has any remaining usefulness to the government and any remaining monetary value. The transfer of the property to a non-profit entity can only be made as a donation if the property has been determined to have no monetary value. If the department or division believes the donation may have a monetary value, contact the Division of Procurement before submitting the donation for approval to determine if the item must be sold for fair market value. Items can be donated to other government agencies regardless of their value if they are determined in writing to have no remaining usefulness to LFUCG.

All items the LFUCG wishes to donate, regardless of the value, must follow the process outlined in B. 2. to seek approval from the Council.

1. Donations of real property interests.

Prior to the donation of real property the department or division must contact the Office of the Chief Administrator so that a determination can be made as to whether the LFUCG is willing to make the donation.

2. Promotional Items.

Promotional items given away at events or as part of services within a program that the LFUCG is a partner of are not considered donations.

D. FORMS

The *Donations for Council Approval* form is to be maintained and accessed through the Office of the Chief Administrator. The Office of the Chief Administrator retains the authority to modify the forms to enhance procedures that align with this policy.

