

Policy Name: Gift Acceptance
Section: 3000 Operational: 3300 Finance
Policy Number: 0000

Purpose: To provide guidance to District staff when determining whether or not to accept a potential gift and to manage the expectation of potential donors.

Reference: None applicable

Definition:

For the purpose of this policy, gifts are defined as all gifts, bequests, or donations and include but are not limited to endowments, real property, structures or portions of structures; money or negotiable securities; materials; equipment, flora, or fauna; improvements to facilities or land; statues, monuments, sculptures, murals and other works of art; plaques, graphics and/or signs; or recreation and cultural arts program instruction, equipment and supplies.

Policy:

The acceptance of any contribution, gift or grant will be at the discretion of the Park District. The District will not accept any gift unless it can be used or expended consistently with the purpose and mission of the Park District.

The Executive Director or his/her designee is responsible for making the decision over whether to accept or reject a gift. When making this decision the Executive Director will consider the compatibility and appropriateness of the gift, based on but not limited to the following factors:

1. Impact the gift will have on District uses and users.
2. Impact on the operations and budget of the District which includes the ongoing maintenance of the gift.
3. Size, location, color, design, materials and construction schedule.

All gifts to the District must comply with the following rules unless authorized otherwise by the Board of Commissioners.

1. Ownership of the gift must be officially transferred to the Park District.
2. Maintenance and upkeep is at the discretion of and the responsibility of the District, unless a written agreement accompanies the gift.
3. The District will surplus the gift when and how it deems necessary once it is determined that the gift is no longer viable or of benefit to the District. Donors must acknowledge this before gifts will be accepted.
4. Food, plants and perishables will be disposed of by the District at the appropriate time and manner and are not considered surplus property.
5. For donations of Art, refer to the Public Art in Parks policy.

The following types of gifts are generally accepted without review, but are subject to the above mentioned rules. The leadership team must be notified of these gifts.

1. Unrestricted cash gifts acceptable in any form (check, money order, cash, credit card, etc.)
2. Minor gifts of personal property with nominal value.
3. Marketable securities. All marketable securities will be sold promptly.

Any items left on District property without permission will be considered either garbage and disposed of, or lost and found and managed in accordance with the District's Lost and Found Policy.

The District will not provide advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in the process of making their decisions.

Gifts of real property, personal property, in-kind gifts, non-liquid securities, and cash contributions which have restrictions must be reviewed prior to acceptance due to the special obligations raised or liabilities they may pose for the District.

The District will respect the intent of the donor relating to gifts for restricted purposes and if requested will make every effort to keep the donation anonymous.

The District will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to the District.