

County of Surry Donation Policy

I. Purpose

The donation program provides those in the community with various philanthropic interests the opportunity to give through memorials, gifts and donations. It is not intended to compete with other non-profits or friend groups with which the County works; but, rather, to provide those that specifically are interested in County projects the opportunity to give.

II. Objectives

- Encourage the donation of facilities, cash, services and/or equipment to the County of Surry by establishing clear guidelines for giving.
- Ensure that donations are consistent with the aesthetic and functional integrity of the County's existing and proposed facilities and goals.
- Ensure that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County.
- Ensure that donations do not create liability for the County with regard to the health and safety of facility users.
- Encourage gifts made in memory of, or in recognition of a person, event or other phenomenon.

III. General Policies

1. The County shall encourage donations.
2. Donations must comply with an adopted plan or standard, or be compatible with existing amenities.
3. Donations to County programs must be consistent with established goals and objectives for the individual program, and/or the County as a whole.
4. Donations made in memory of, or in recognition of a person, event or other phenomenon must be consistent with any adopted policies on "Naming of Donated Items and Facilities," when available.
5. In cases where the donation is not consistent with the County's adopted policies, staff will attempt to identify alternatives for the donor's consideration and approval.
6. All donations, other than cash, shall be considered "gifts for public improvements" to the County for the enjoyment of the County's citizens. They will not be considered private or proprietary assets.
7. All items purchased or accepted by donation will receive standard levels of maintenance during their normal life expectancy.
8. Items that are vandalized will be repaired or replaced as feasible, but the County does not guarantee replacement of any items damaged beyond repair or where the cost to do so is not considered cost effective.
9. The County reserves the right to deny any donation.
10. The Surry County Board of Commissioners shall revise this policy as necessary.
11. If the donor's proposal is not acceptable, the donor has the right after the review process is complete to appeal to the Board of County Commissioners for reconsideration of their proposal.
12. Conversely, if a donation is approved and a citizen opposes the project, that citizen also has the right to appeal to the Board of County Commissioners for reconsideration of the proposal.
13. The decision of the Surry County Board of Commissioners shall be final and binding.

IV. Criteria

The following criteria will apply to all individuals, groups, or organizations wishing to make a donation to the County:

A. Cash Donations

1. All cash donations shall be directed to the County.
2. The County for the purpose of enhancing programs, educational opportunities or improving facilities will accept cash donations. The donor has two options:
 - a. Allow the County to specify best use of the funds, or
 - b. Specify the use of funds with approval from the County, consistent with the conditions of these policy guidelines.
3. Items typically purchased by means of cash donations include basic amenities such as equipment, landscaped areas, recreation facilities, etc. Donors are by no means limited to these items, as any improvements or items that are consistent with amenity standards will be considered.
4. Cash donations may be made for any expense associated with the establishment, maintenance, or operation of a County facility.

B. Materials and Equipment Donations

The County may accept materials or equipment donations under the following conditions:

1. Donations of materials and equipment must be consistent with adopted standards and specifications or policies and plans.
2. Criteria for approval of materials and equipment not contained in adopted standards and specifications or policies and plans shall include:
 - a. Consistency with adopted design, character, and use at proposed location;
 - b. Consistency with national and local health and safety standards and regulations such as ASTM standards for product performance, the Americans with Disabilities Act, local building codes, etc;
 - c. Compatibility with current County maintenance practices;
 - d. Does not cause unbudgeted expenditure or significant ongoing maintenance responsibility for the County and;
 - e. Consistency with adopted long-range goals for specified facilities or programs as contained in existing, comprehensive County plans, Master Plans or Land use Plans.

V. Procedures

A. Solicitation of Gifts

1. When a staff member recognizes a need to solicit a donation for goods or services, approval must be obtained from their immediate supervisor and the staff member must contact the respective Department prior to the solicitation if the amount is in excess of \$100.00. The Department Head and staff member will review and discuss the solicitation request to avoid multiple requests of the same donor and provide ideas regarding other possible strategies and suggestions on asking for donations which best meet the needs of the County and donor.
2. Donations should be solicited from businesses located within the County prior to contacting those outside the area.

B. Donation Procedures

1. Where appropriate, potential donors will be provided with a Donor Packet outlining the County's Donation Policy and will include the following materials: a cover letter and gift catalog from prospective Departments describing current needs; Donation Program guidelines, policies and procedures; forms of recognition and tax implications for the donor.
2. After any donation is received, the staff member who secured the donation must complete a "Receipt for Donated Goods Form". The completed form should be turned in to the Finance Department with a copy of approval documentation. (The prospective Department should retain a copy and a copy should be given to the donor.)
3. Cash donations cannot be accepted without prior approval of the County Manager and/or the Board of County Commissioners. The County's policy is to receive the cash donation before the purchase or program expenditure is made. However, when advance payment is not possible, the donor may make special arrangements to reimburse the County for a specific item already purchased.
4. Cash donations will be deposited with the Finance Department of Surry County and distributed to specified Departments. The Internal Auditor will ensure such funds are expended as the donor designated and approved.

C. Receipt of Donations

1. The County is able to accept donations of land, materials, in-kind services and cash. Donations of land require Board approval and shall be consistent with other County policies. All donors of land, materials and cash shall be issued a receipt incorporating specific information. All in-kind donations (services) shall be acknowledged upon request, unless requested otherwise by the donor.
2. County employees accepting donations shall issue receipts via the Finance Department. The receipt shall include information and a form as outlined in "Part D".

D. Receipt Guidelines

1. All receipts must include:
 - a. Verification that no goods or services were provided in exchange, in whole or in part, for the donation.
 - b. The cash receipt should reflect the amount of the cash donation.
 - c. The land, material and services receipt shall include a clear description of the land, goods or services donated. Do **NOT** affix a value to the land, materials or services donated. It is incumbent upon the donor to provide the proper justification and fair market value of the donation. The IRS has regulations that determine the value for donated items; i.e., the donor might need to provide an appraisal to the IRS to declare full deduction. In cases of land donations, the Finance Director or designee shall sign the donor's IRS Form 8283 (Non-cash Charitable Contribution). *See receipt form.*
 - d. Statement indicating donation is tax deductible to the extent allowed by law and it is the responsibility of the donor to determine the fair market value of the contribution.
 - e. If donated for a specific purpose, include a statement that the donation will be used for a specific project.
2. The County will retain a copy of all donation receipts. The County will make receipts and other required information available in the event of an IRS audit of a donor's return.
3. In cases where a property is jointly owned by the County and other entities, all parties will negotiate and sign a written agreement indicating ownership of the donated asset.

Adopted by the Surry County Board of Commissioners:

Chairman's Signature
Surry County Board of Commissioners

Date

Revisions:

Date

Reference

Signature of Chairman

Date

Reference

Signature of Chairman

Date

Reference

Signature of Chairman

Date

Reference

Signature of Chairman

Surry County Receipt for Donated Goods Form

"Donations for Public Improvements"

(One copy to Finance, one copy for Department, and one copy for donor - attach approval documentation)

Date: _____

Name: _____

Address: _____

Phone: _____

Social Security Number: _____

_____ No goods or services were provided in exchange, in whole or in part, for the donation.

_____ If land, goods, or services, describe land, goods or services donated:

Donor's IRS Form (8283) signed by the County's Finance Director or designee. Donation is tax deductible to the extent allowable by law. It is the responsibility of the donor to determine fair market value of this donation.

Please check where appropriate:

_____ This donation is to be used at the County's discretion; or

_____ This donation is to be used specifically for the following purpose:

_____ Please respect my privacy, I do not wish to be recognized for my contribution.

_____ I wish to be recognized for my contribution:

In _____ memory of:

In _____ honor of:

Other: _____

Person completing this form: _____

Signature of Donor: _____

Surry County Receipt for Donated Cash Form

"Donations for Public Improvements"

(One copy to Finance, one copy for Department, and one copy for donor - attach approval documentation)

Date: _____

Name: _____

Address: _____

Phone: _____

Social Security Number: _____

Amount of Donation _____

Please check where appropriate:

_____ This donation is to be used at the County's discretion; or

_____ This donation is to be used specifically for the following purpose:

_____ Please respect my privacy, I do not wish to be recognized for my contribution.

_____ I wish to be recognized for my contribution:

In memory of: _____

In honor of: _____

Other: _____

Person completing this form: _____

Signature of Donor: _____