

**Town of Wascott
Douglas County, Wisconsin**

**RESOLUTION 2010-14
ACCEPTANCE AND USE OF DONATIONS POLICY**

WHEREAS, as the governing body of the Town of Wascott, the town board is responsible for setting fiscal and management policies, for making financial decisions, and for setting guidelines that govern the financial practices and procedures that town officials and employees follow.

WHEREAS, the town's independent auditor recommends that the town establish a policy on the acceptance and use of donations.

NOW, THEREFORE, BE IT RESOLVED that the Town Board of Wascott hereby adopts the "Acceptance and Use of Donations Policy" attached hereto and made a part hereof.

ADOPTED this 1st day of June, 2010, by a majority vote of the town board with a quorum present and voting and proper notice having been given.

TOWN BOARD

Janice Newsome, Town Chairperson

Bob Beglinger, Town Supervisor

Doug Bush, Town Supervisor

Doug Hanson, Town Supervisor

Barbara Johnson, Town Supervisor

Attest: Jeannette Atkinson, Town Clerk

Policy Note: New policy.

Fiscal Note: N/A

ACCEPTANCE AND USE OF DONATIONS

Sections:

- 3.06.01 Purpose**
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3.06.01 Purpose.

It is the purpose of this Chapter to establish regulations for the receipt and acceptance of donations of cash or other noncash assets such that acceptance would not create a conflict of interest or an appearance of a conflict of interest.

3.06.02 Acceptance of Donations.

A. Except as otherwise provided in this section, the following donations shall be accepted only by resolution adopted by a majority of the town board:

1. Donations of real property and other non-cash assets.
2. Any cash donation that is restricted to a particular use or contingent upon some action by the town board or any person acting on behalf of the town.
3. Cash donations equal to or exceeding \$500.00.

B. Unrestricted cash donations from an identified donator in an amount less than \$500.00 may be received by the town treasurer without further approval of the town board. Anonymous cash donations of \$10.00 or less may be received by the town treasurer and recorded as an anonymous donation.

C. Except as provided in subsection B, anonymous donations may be accepted by motion of the town board only after review by the town chairperson to ensure that the donator has no pending litigation, claims, zoning requests or similar matters pending before the town. The donator shall disclose his or her identity to the town chairperson and the donator's identity shall be kept confidential, unless disclosure is required by law or order of the court.

3.06.03 Cash Donations.

A. The town treasurer shall issue a written receipt for each cash donation showing the date, amount and identity of each donator.

B. Unless the donator has specified otherwise, cash donations shall be deposited into the town's general fund.

C. Cash donations to the volunteer fire department shall be deposited as volunteer funds of the fire department pursuant to § 66.0608, Wis. Stats., and Ordinance 2008-4.

D. Cash donations, once accepted, are subject to appropriation in accordance with the finance and budget policies of the town board, except as authorized under Ordinance 2008-04.

3.06.04 Donations of Non-Cash Assets.

A. Each donated non-cash asset accepted by the town shall be recorded in accordance with procedures set forth in Chapter 3.05 "Fixed Asset Policy."

B. Acceptance of some donations may result in an increase in town operating expenses or give rise to unacceptable liability. The town board may deny acceptance of a donation for these, or any other reasons, at the discretion of the town board.

C. Except as otherwise agreed to in writing by the town board and the donator, upon acceptance of a donated non-cash asset the donator shall release all ownership claims to the asset. The town clerk shall issue a written receipt for acceptance of the non-cash asset showing the date, a description of the asset, the name of the donator, any restrictions which may apply and obtain from the donator any titles or other certificates of ownership of the asset.

D. Unless restricted by the terms of the donation, the town board may dispose of any donated asset pursuant to Section 3.05.12 (Fixed Asset Policy). Disposal of donated real property shall be subject to § 60.10 (2) (g), Wis. Stats.

3.06.05 Restrictions; Naming Rights.

A. A donation shall not be accepted from any donator during the time that any zoning, permitting, licensing, litigation, claim, or other matter concerning that donator is pending before the town board and its officers and agents.

B. Donations are not acceptable when acceptance of the donation would create a conflict of interest or an appearance of a conflict of interest.

C. A donation conditioned upon the town board naming a facility or portion thereof or program after the donator or other person designated by the donator, shall be subject to the following:

1. The name of the sponsor or proposed name of the facility or program shall not be incompatible with the facility or program being named.

2. It is the intent of this ordinance that county property or programs not be used for commercial advertising purposes. Any plaque or sign recognizing a donator shall be subject to approval of the town board.

3. An agreement concerning the matter of naming rights shall specify the duration of the naming rights, subject to approval of the town board.