



# Administrative Policy and Procedure City of Prosser, Washington

<b>SUBJECT: Accepting Donations</b>		
	Policy No. ADM.015	Pages: 3
Effective Date: July 27, 2020		
Develop By: Toni Yost, Finance Director	Department Head Approval: Toni Yost, Finance Director	City Administrator Approval: Thomas Glover, City Administrator

**1. PURPOSE**

Section 2.04 of the Prosser Municipal Code allows for the administrative acceptance of gifts or donations valued at \$499 or less.

Donations valued at \$500 or more require the acceptance of City Council.

**2. POLICY STATEMENTS**

As used in this policy, “donation” refers to any money, service, or asset, with or without restriction for municipal affairs pertaining to the City of Prosser with no resulting exchange of goods, money, or services provided by the city. Volunteers on city boards, committees, and commissions shall be deemed to have made a gift to the city by such service.

Donations to the City MAY be tax deductible for the donor under IRS rules, but donor is responsible for contacting the IRS or tax accountant for that determination.

The city may reject any donation, monetary or non-monetary, in which the purpose or the restriction is not reasonable or does not serve a public purpose. If the donor specifies a purpose (i.e. restricts the purpose), the donation shall be spent in accordance with the restricted purpose. If the donation is not specified by the donor to be exclusively used for a particular project or activity, the donation is considered not restricted. These non-restricted donations may be used for any municipal purpose.

It is the department’s responsibility to monitor expenditures to ensure that donations are being expended in compliance with the wishes of the donor and to provide information at the donor’s request. In no case will expenditures be allowed to exceed actual donated revenues collected.

De- Minus items such as ink pens, hats, cookies, chocolates, donuts, and the like will not be considered donations for the purpose of the policy provided those items are valued under \$20 and are provided to the City or department as a whole and NOT to individuals.

The City Administrator is authorized by the Mayor to accept donations valued at \$499 or less.

### **3. PROCEDURES**

#### **3.1 Accepting Monetary Donations**

**3.1.1** Donations of \$499 or less (restricted or non-restricted) may be accepted provided that the “Donation Acceptance” form has been completed and approved by the City Administrator. The completed form and receipt will be provided to the Finance Director who is responsible for reporting the City Council all donations accepted administratively. If any restrictions are listed on the form, a copy of the form will also be provided to the impacted departments.

#### **3.2 Accepting Non-Monetary Donations**

**3.2.1** Non-Monetary donations shall follow the same acceptance procedures listed above. In addition, the donated item should be evaluated, per the asset inventory policy, to determine if the donated item(s) should be added to the inventory system. Support of the value of the item should be attached to the donation form.

#### **3.3 Accepting Donations of \$500 or more**

**3.3.1** Donations valued at \$500 or more require the approval of City Council. Departments should prepare the “Donation Acceptance” form and present the information to Council for approval prior to donating the monetary or non-monetary donation.



# City of Prosser – Donation Acceptance

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Donation Type:  
----- Monetary Donation of \$499 or less  
\_\_\_\_\_ Non-Monetary Donation valued at \$499 or less  
\_\_\_\_\_ Monetary OR Non-Monetary Donation of \$499 or MORE

Donation Amount or Value			
Description:			
Restriction:			
Donor Info	<i>Name:</i>	<i>Address:</i>	<i>Phone #</i>
	<i>Email Address:</i>		
Other Info:			

\*If non-monetary, attach support for value

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### Approval

Department:	
City Administrator:	
Mayor (if accepted by Council):	

### Acceptance

Receipt #	<i>For monetary donation</i>
Property Received	<i>For non-monetary donation – department head signature and date</i>
Reported	<i>For Finance Department Use</i>
Attachments:	<ul style="list-style-type: none"> <li>- <i>Non-Monetary Support</i></li> <li>- <i>Council Minutes</i></li> <li>- <i>Other:</i></li> </ul>