

Donor Acknowledgement Form

When donating to the Village of Shorewood, all donors are required to review and acknowledge the information listed below.

General Provisions

1. Donations shall be consistent with the mission, policies, and master plans governing the Village and/or a particular department.
2. If the proposed donation is a work of art, the donation shall be referred to the Public Art Committee for a recommendation on acceptance. Future maintenance costs and funds to cover those maintenance costs shall be specified.
3. Donors shall not expect, nor shall the Village grant, any extra consideration to the donor in relation to Village procurement, regulatory matters, or any other business, or services.
4. Donations must be directly related to providing goods or services to the public or for another valid public purpose. Donations may not be used for personal financial gain of any Village elected, appointed official or employee.
5. The net benefit of a donation should be considered when determining whether to accept a donation. Net benefit includes all lifecycle costs of ownership, including maintenance, repair, clean-up, administrative, and any potential liability or expenses that may be associated with the donation.
 - a. Donations may not be used to implement new on-going programs or services unless a permanent source of revenue is identified to support the program or service.
 - b. Potential costs and liabilities should be considered if a donation of personal property or of a service does not include the same indemnification, insurance, bonding, or warranties that the Village would normally receive through procurement of personal property or services.
6. Real property may be donated to the Village if it will not expose the Village to an unreasonable risk of litigation or liability, because of the physical condition of the property or existence of claims, liens, and encumbrances against the property.
7. The Village welcomes unrestricted donations as well as restricted donations that enhance Village services, reduce costs that the Village would incur in the absence of the donation, or that otherwise provide a benefit to the Village. The Village may decline any donation without comment or cause.
8. Donations inscriptions on a plaque associated with a donation must be approved by the Village. Religious symbols, extraneous content and any content which is obscene, vulgar, or sexual in nature are prohibited. The Village retains the right to reject any proposed inscriptions that, in its sole estimation, violate these guidelines, or which the Village determines do not comply with the spirit of the donation policy.

9. Anonymity of donors cannot be required.
10. The Senior Resource Center (SRC) receives some donations annually and as needs arise. Known annual funds are budgeted for in Programming Revenue (#210-4600-48515) and expended through Other Programming (#210-4600-54900) each year. Unforeseen donations presented for programming that are under \$1,500 or less are deposited and expended in the same accounts. These funds do not require donation form submission, Community & Business Relations Committee or Village Board approval.
11. The SRC receives memorial gifts from time to time that are submitted directly to the Shorewood Foundation, segregated, and held within their general fund for future use by the Senior Resource Center. The SRC utilizes funds annually for additional programming on an as needed basis. Funding requests from the SRC Shorewood Foundation of more than \$2,500 annually shall be reviewed by the Elder Service Advisory Board and Village Board for approval prior to submission.

Ownership of Improvements

Any donated improvement made on public property becomes Village property and is subject to the laws, policies, and procedures of the Village. The Village of Shorewood is not obligated to replace or maintain a donation at the end of its useful life. The Village reserves the right of ultimate disposition of any donation, and it is with this understanding that it is accepted. The Village will not replace any donation or improvement that is lost, stolen, damaged, or worn.

Tax Deduction and Liability

The Finance Department shall provide a letter to each donor upon request. The letter must include a statement that because the Village is subject to the provisions of the government records access and management act, the Village cannot guarantee anonymity of a donor. Each donor is responsible for assigning a monetary value to the donation for tax purposes and should obtain tax and financial advice from appropriate professionals.

Use of Excess Funds

Any excess funds for which the donor has not provided a specific disposition shall be transferred to a Village general fund upon the Village's fulfillment of the purpose of the donation. Fund remaining can be used to promote donor contributions and assist future donor projects.

Definitions

Donation - a contribution to the Village by a donor, having a value more than the applicable current minimum reporting amount set by the [Internal Revenue Service](#). It includes, but not limited to, a building or structure, an endowment, land, materials, cash, negotiable securities, public art, or volunteer labor, but does not include a contribution or payment associated with a sponsorship, naming right, or other similar arrangement.

Donor - an individual or organization that donates to the Village, including a trust, estate, firm, partnership, joint venture, club, company, joint stock company, corporation, limited liability company, association, society, friends' group, or any other group of individuals acting together, whether mutual, cooperative, fraternal, nonprofit, or otherwise. "Donor" does not include a compensatory service worker.

Excess Donor Funds - money, or another kind of donation that has been converted to money, contributed by a donor to the Village that is unexpended after completion of the purpose for which a donation is made.

Public Amenity - an improvement that contributes to the betterment of a public space, such as a bench, play structure, picnic table, shelter, sports facility, bike rack, landscaping, or trail.

Public Art - a work of art displayed in a public place including a painting, print, sculpture, statue, or mural.

Public Improvement - an activity, including volunteer labor, that betters publicly owned property, including land, a structure, materials and/or equipment, a park amenity, landscaping, or public art.

Volunteer - a person who donates service without pay or other compensation except expenses actually and reasonably incurred as approved by the Village. "Volunteer" does not include a compensatory service worker.

Volunteer Labor - work, related to a donation, provided by a volunteer to construct, or maintain a public improvement.