

A RESOLUTION APPROVING A CITY-WIDE POLICY FOR THE ACCEPTANCE AND USE OF DONATIONS TO THE CITY, BUT NOT INCLUDING DONATIONS OF PUBLIC INFRASTRUCTURE SUCH AS ROADS, SEWERS AND DRAINAGE.

WHEREAS, the City is frequently approached by generous citizens wishing to make donations of goods, services, funds, stocks, etc., to the City; and

WHEREAS, the City Charter provides that the City can accept such donations; and

WHEREAS, it would be administratively impractical to send all donations to the City Council for acceptance; and

WHEREAS, not all departments send all donations to the Council for acceptance; therefore, a policy is needed to establish a clear, consistent policy and set of procedures upon which all City departments may rely for rules regarding the acceptance and use of donations.

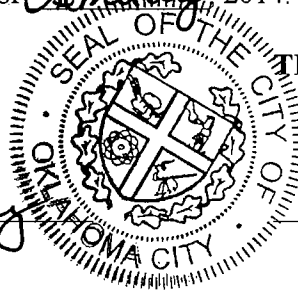
NOW, THEREFORE, BE IT RESOLVED, by the City Council of The City of Oklahoma City that in order to establish a consistent policy and set of procedures for acceptance and use of donations (unrelated to public infrastructure) the Council hereby approves the attached policy and procedures document (attached as Exhibit A).

APPROVED by the City Council and **SIGNED** by the Mayor of The City of Oklahoma City,

Oklahoma, this 25th day of February, 2014.

ATTEST:


City Clerk



THE CITY OF OKLAHOMA CITY


MAYOR

REVIEWED for form and legality.

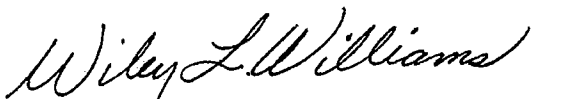

Assistant Municipal Counselor

Exhibit A

City of Oklahoma City Policy and Procedures Regarding Acceptance and Use of Donations to the City

I. Purpose.

The purpose of this document is to establish policy and procedures, in compliance with Article I, Section 6 of the Charter of the City of Oklahoma City, for the acceptance and use of Donations to the City (which Donations are unrelated to infrastructure improvements such as streets, water/sewer lines, etc.). This document shall be followed for acceptance of all Donations, and pursuant hereto, proper approval shall be obtained prior to acceptance.

II. Policy.

A. Definitions.

1. "Donation(s)" means a gift that may be any Item which the City has accepted and for which the donor has not received anything in return. Donations do not include public infrastructure improvements such as roads, water and sewer lines, etc.
2. "Manager" means the City Manager of the City of Oklahoma City or his/her designee. Unless specified in a departmental policy approved by the City Manager that others may serve in this capacity, only Department Heads are authorized to serve as the City Manager's designee.
3. "Item," as used in subsection III herein, means personal property, real property, equipment, money, in-kind services or other thing of value offered to be donated and owned by the City.

B. Donations Not Exceeding \$10,000.

The Manager may accept or reject offers of Donations in amounts not exceeding \$10,000 per offer. Each such Donation will be evaluated for usefulness, considering the applicable factors outlined in Section III (A) herein. The Manager shall also decide the purpose for which such Donation shall be used unless specified otherwise by the donor, including which department(s) shall receive the donation. Within the Manager's sole discretion, some offers of Donations valued at or under \$10,000 may be sent to City Council for approval.

C. Donations Exceeding \$10,000.

The City Council may accept or reject offers of Donations in amounts or with a value exceeding \$10,000 per offer. Staff shall prepare a council agenda item outlining the recommended purpose of the donation, as set forth by the Manager, unless otherwise specified by the donor. The Manager shall also recommend acceptance or rejection of the offer based on an evaluation of the applicable factors set forth in III(A) herein. Council shall then determine if the offer of Donation

should be accepted and shall direct staff regarding the purpose to which the Donation shall be used unless otherwise specified by the donor, including which department(s) shall receive the donation.

III. Procedures.

- A. **Donations shall be accepted and received only if they have a valid use to the City.** If, in the opinion of the Manager or City Council, the Item has no use to the City or would be more effectively used for a City purpose other than the one specified by the donor, the donor will be informed by the Manager as soon as possible. Staff shall work with donors to ensure that restrictions placed by donors are reasonable and do not leave the donor with unrealistic expectations. The following criteria may be applied to determine if an Item is appropriate for acceptance by the City:
1. Is use of the Item for a designated purpose consistent with existing City policy, program outcomes, and/or department/City goals?
 2. Do restrictions upon use of the Item make it practical to accept?
 3. Do restrictions on disposal or retention of the Item make it practical to accept?
 4. Do restrictions upon use of the Donation require a separate account to be established? If so, coordination with the Finance Department shall be required prior to acceptance.
 5. Is required accounting for the Item excessively difficult?
 6. Would the Item require repair or maintenance and if so, is such repair or maintenance available, at what cost (check with General Services) and with what funds?
 7. Does use of the Item require the purchase of additional parts and labor in order to be useful to the City?
 8. Does acceptance of the Item present a conflict of interest or the appearance of one, or would it cause undo controversy or concern? If so, the Manager shall determine whether the Item, of whatever value, will be accepted, rejected or sent to Council for consideration.
 9. Will the Donation result in an increase to the City's budgeted expenditures? Donations are to be considered one-time supplements to departments and should not be used to develop new programs or services which would require budget supplements from the City in the current or subsequent budget years.
 10. If the Donation is accepted by one department to be placed or utilized on property owned, leased or maintained by another department(s), the latter department(s) must be consulted.
- B. If a donation meets the criteria specified in Section III (A), it may be accepted. A donation can be accepted by the Manager by providing a written receipt to the donor, as specified in Section III (F). If City Council approval is requested or required, the City Council must approve the donation by formal action before a written receipt can be issued by the Manager.
- C. If the donation includes provision of services, additional documentation or forms

may be required, such as waivers, proof of insurance or other legal requirements. The Municipal Counselor's Office should be consulted prior to accepting service donations.

- D. Upon acceptance of the Donation, the Donation shall be managed by the department director(s) given the Donation. The department director shall use the Donation for the purpose(s) set forth by the donor or, if the donor did not set a specific purpose, the purpose(s) set forth by the Manager or City Council.
- E. The Finance Department shall maintain Donation accounts, as appropriate, to delineate donated funds by department, purpose and restriction.
- F. A written receipt will be provided to the donor by the Manager as provided herein whenever the donor can be identified. The receipt may be in the form of a cash register receipt, a department specific form or the Donation Receipt Form (found at Attachment A). The receipt will clearly indicate the purpose for which the donation is to be used. If the Donation is to go to an already established purpose/fund, the only other action necessary is to deposit the donation in the proper account. If the donation acceptance will result in the creation of a new purpose/fund, an electronic copy of the Donation Receipt Form shall be sent to the Accounting Services Division and the Office of Management and Budget.
- G. The donor, not staff, shall place a value on non-monetary Donations. By accepting a donation the City does not make any representations as to the value of the donation.
- H. If the receipt provided did not indicate the City's thanks for the donation, the Manager shall acknowledge each gift by letter, thanking the donor. A draft letter can be found at Attachment B.
- I. An annual summary of Donations shall be prepared by the Finance Department and presented to the City Council as a City Manager Report.
- J. Monetary Donations shall be deposited immediately with the Finance Department in accordance with City cash collection policies and procedures and shall be accompanied by a copy of the receipt. Funds will be deposited in each department's Donation account(s) or in the City's general Donation account, whichever is appropriate. Such funds shall be maintained in an interest bearing account in accordance with the policies and procedures of the City Treasurer. The interest on such funds shall remain with and be used for the purpose of the principal.
- K. All Donations in the form of securities shall be sold as soon as practical and the proceeds deposited in the designated account as directed on the Donation Receipt Form.
- L. Donations must be supported in department files by receipts to enable reconciliation of donations and the final disposition of funds.
- M. Funds from any monetary Donation (either money or Item converted to money), and any interest thereon, shall remain in the applicable department's account until spent for their intended purpose. Any unexpended monetary Donations, and any interest thereon, will be carried over to the new fiscal year, in each department's Donation account. De minimis amounts (less than 5% of the original donation) remaining in the fund after the purpose of the donation has been accomplished may be used at the City's discretion.

- N. Individual departments and/or the City in general may produce and distribute publicity outlining opportunities and procedures for donating money in honor or recognition of a person, organization or event. They may also distribute information regarding procedures for making bequests.
- O. Individual departments may develop more detailed procedures for internal processing of Donations but must at a minimum comply with these procedures.
- P. Acceptance of the Donation should in no way imply or be deemed to authorize or direct preferential treatment of the donor for private gain(for example, waiver of City rules and regulations, different or enhanced level of service, or other special or different treatment).



Donation Receipt and Information Form

DONOR INFORMATION

Name _____

Address _____

City/State/Zip _____

Phone _____ Email _____

Description of Donation

Type of Donation: Cash Property/equipment Building/Land Service

\$ Amount/Value of Donation \$ _____

Describe the donation:

_____ Is

the donation being made to a specific department/program? Yes No

If yes, which department/program?

Would you like to restrict how the donation is used? Yes No

If yes, what is the restriction?

If yes, does a Special Purpose Fund already exist for this purpose? Yes No

If a Special Purpose Fund already exists, where should these funds be deposited?

If the donation is property, how was the item originally acquired?

Donor Signature _____ Date _____

Department Representative Signature _____ Date _____

ATTACHMENT B



**The City of
OKLAHOMA CITY**

June 6, 2013

Winthrop R. Endicott
1276 Dipping Vat Road
Galivants Ferry, SC 29544

Dear Mr. Endicott

I wanted to take the opportunity to thank you for the donation you made to The City of Oklahoma City for the May 20, 2013 tornado disaster relief. Your check has been deposited in a fund established for tornado relief and will be put to good use for disaster recovery efforts. Your generosity is most appreciated. If you have any questions, please feel free to contact me at (405) 297-2814.

Respectfully,

Doug Dowler
Budget Director