

LONGVIEW PARKS AND RECREATION DEPARTMENT

DRAFT **DONATION/GIFT/MEMORIAL** **ACCEPTANCE GUIDELINES** **(APPENDIX A)**

INTRODUCTION

To make a lasting impact on parks and recreation services and facilities, consider including the City of Longview Parks and Recreation Department during estate planning or when choosing an organization to make a charitable donation. With thoughtful planning, donors have the ability to influence projects and programs which can affect their community and potentially pass on values they hold dear. By supporting parks and recreation with a donation or an estate gift, donors are able to show their appreciation and support for parks, programs, and services—today and into the future.

There are many variations on how to make an official donation as there are needs to be met. Donations are important to the vitality of the City of Longview and the Department's mission to build a healthy community by providing high quality parks and recreation services for everyone. The City of Longview Parks and Recreation Department (LP&R) welcomes and encourages donations from private individuals and entities who choose to support the programs and services provided to the public.

Donations and gifts to the City of Longview Parks and Recreation Department may be made in any amount to aid or benefit the services and facilities provided by the department. Gifts may be designated for a specific program, park, or purpose. Gifts may also be unrestricted in which case they will be dispersed to the area of greatest need at the sole discretion of the Department and the Advisory Board.

The following document defines and establishes the type of gifts, donations, and memorials accepted.

PURPOSE

To establish guidelines for considering proposals, accepting, and receiving gifts and donations along with accompanying recognition requests.

ACCOUNTING

The City of Longview Finance Department is responsible for providing the deposit and financial administration of any donation to the City. If necessary, the Finance Department shall track the proposed use of any such donation and shall maintain separate records of accounts showing receipts and disbursements. The Finance Director may establish further rules and regulations for the accounting and administration of donations as appropriate.

TAX DEDUCTIONS FOR CHARITABLE CONTRIBUTIONS

Although the Department is a municipal government entity and not part of a non-profit organization, gifts and donations given to the City of Longview can be tax deductible if made solely for "public purposes" such as parks and recreation. The IRS Code, at 26 U.S.C.170(c)(1) defines a "charitable contribution" (which is tax deductible) to include "a contribution or gift to or for the use of a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

ACCEPTANCE OF MONETARY DONATIONS

Donors will be asked to enter into a City of Longview Parks and Recreation Donation and Gift Agreement; even if only to specify that the donation is for unrestricted purposes. The Department will work with donors, when appropriate, to ensure that their wishes can be met.

- **Unrestricted Donations Less than \$5,000**

The Department Head is authorized to accept any monetary donation of less than or equal to \$5,000 on behalf of the City, and shall deposit such moneys with the Finance Department.

- **Restricted Donations Less than \$5,000**

Restricted donations may be accepted by the department head using the process outlined below. This process may be used for typical park amenities (see Acceptable Park Amenity Donation Program below) and is generally a smaller, single-purpose feature.

- A. Review Process: As donations and memorials vary greatly in their impact on parks or programs, the review process should be tailored according to the proposal's complexity.
- B. Criteria for the donation of typical park amenities, as identified in the donation gift catalog:
 - a. The donor should meet with city staff at the earliest possible time to discuss the review process for the specific proposal.
 - b. City staff considers land use requirements, legal requirements, park design issues, potential public concern, maintenance issues, and recreational issues.
 - c. The proposal is reviewed against approval criteria included in this policy. The true cost of the proposal is estimated, if appropriate, at this stage of the proposal's development.
 - d. The department head accepts or denies the donation and prepares a letter to the donor informing them of the decision to approve or deny the donation, giving instruction to the donor about the procedure to complete the project.
 - e. The project item is purchased by city staff and installation is coordinated with the parks maintenance supervisor. The total amount due must be paid at the time of the order, prior to the purchase taking place.

- **Unrestricted Donations Greater than \$5,000**

Donations of any amount greater than \$5,000 must be reviewed by the department head and approved by the Advisory Board, so it can evaluated against any policy implications associated with the donation. The department head will then present the areas of greatest need(s) to the Park Advisory Board to seek approval for proper appropriation of the donation.

- **Restricted Donations Greater than \$5,000**

Restricted use donations valued at over \$5,000 for amenities such as fountains, athletic fields, gardens, plazas, etc. will undergo a review process. As donations and memorials vary greatly in their impact on parks, the review process should be tailored according to the proposal's complexity. The level of review may be simplified in some cases.

- A. Following the initial proposal review, preliminary research regarding land use and legal concerns, potential community concerns and costs will be conducted by both the donor and parks staff. Staff will be consulted to determine if the donation would be considered public art, in which case the arts commission would first review the proposal for appropriateness to the public art collection.
- B. The proposal is submitted with information regarding intent, cost estimates, size, location, timeline and a site drawing.
- C. The Parks and Recreation Advisory Board reviews the request in two separate meetings. The first offers the applicant an opportunity to present their ideas and hear feedback. The board will also give feedback regarding public input.
- D. At the second meeting, the board will review the formal request from the donor in terms of the approval criteria included in this policy.
- E. In consultation with city staff, the Parks and Recreation Advisory Board recommends the approval or denial of any substantial gift, memorial or tribute, or proposal.
- F. Approving or denying any gift, memorial or tribute is at the discretion of the City of Longview Parks and Recreation Advisory Board and City Council. No individual or organization has the right to make any improvement or place any items in public parks, regardless of whether they believe their proposal meets the following approval criteria.

ACCEPTANCE OF OTHER TYPES OF DONATIONS

Donors will be asked to enter into a City of Longview Parks and Recreation Donation and Gift Agreement. The Department will work with donors, when appropriate, to ensure that their wishes can be met.

Securities, Stocks, and Bonds

LP&R will accept gifts of securities, stocks, and bonds. Prior approval of such gifts must first be reviewed by the Department and the Advisory Board. Gifts of stock will be valued at the average of the high and low trading prices for the day the stock transfers into the

control of LP&R. Stocks held in privately owned companies must have a qualified appraisal performed by an independent professional appraiser and the appraise report must accompany such stock when given. To donate stock, LP&R must be notified in advance so that specific instructions can be provided to the donor. If immediately marketable they will be redeemed, sold, or liquidated.

Real Estate for Resale

Gifts of real estate may be accepted by LP&R. Subsequent review of said gifts of real estate shall include, but not be limited to, legality, title, encumbrances, liens, mortgages, easements, restrictions, and environmental issues. Until the real estate or property is sold and proceeds are deposited into the LP&R account, all legal obligations related to ownership of the real estate such as taxes, insurance, utilities and security shall remain with the donor.

Real Estate for Potential Park Property

Gifts of potential parkland may be accepted by LP&R. LP&R will review the proposed location of property and decide to accept the property based upon consideration of estimated long term maintenance costs, development costs, and overall benefits to the City. Until the real estate or property is transferred legally to the City, all legal obligations related to ownership of the real estate such as taxes, insurance, utilities and security shall remain with the donor.

Endowment Funds

All gifts given to LP&R for the purpose of establishing an endowment or contributing to an existing endowment must first be completely reviewed and then formally accepted by the Department and the Advisory Board.

- **Establishment and Management**

Endowment funds represent a significant legal and financial commitment on the part of the City of Longview. Therefore, the minimum amount for an initial gift for individual named endowment purposes is \$25,000. Recognizing that such sums must often be accumulated over a period of years, LP&R will allow a donor to extend the payments for a period of up to five years to meet the minimum endowment policy amount. An endowment fund is not activated until the minimum funding level has been reached.

- **Designation**

An endowment fund may be designated for a specific purpose, program, or park depending on the wishes of the donor and is subject to approval of the Department and the Advisory Board.

- **Pure/True Endowment**

A pure/true endowment is a fund established in accordance with donor restrictions and is to exist in perpetuity. The principal may not be expended under circumstances not expressly set out in the gift agreement.

- **Quasi-Endowment**

A quasi endowment (sometimes called "board designated") is a fund that functions like an endowment, but without any legal restriction to hold the fund permanently.

Thus, net appreciation, reinvested income and/or principal may be appropriated and expended in full.

There are two types:

1. Donor- Directed

Donors may direct their gifts be held as quasi-endowments, either because they envision the spending of principal at some point (or under certain conditions), or because they want to give the department flexibility. The donor-established quasi-endowment accounts may be expended in accordance with donor terms and restrictions.

2. Department- Directed

The Department and Advisory Board may designate certain funds to be held as quasi-endowments and expended in accordance to the area of greatest need at the sole discretion of the Department and the Advisory Board.

- **Acceptance of Endowment Funds**

Prior to accepting or soliciting any new gift that establishes an endowment fund, LP&R must approve the proposed terms of the endowment fund and the restrictions on spending, use, and have the ability to administer and spend in accordance with those terms and restrictions. Once established, LP&R will accept additional donations to enhance the fund.

- **Agreement**

LP&R requires the use of a signed City of Longview Parks and Recreation Donation and Gift Agreement for new gifts to include provisions that facilitate the proper management and administration of the gift funds.

Commemorative Tree and Shrub Donations

The Manager of the Parks and Urban Forestry Division will accept trees and other planting materials donated by the public for gifts and memorials to be planted in appropriate locations in city parks, thoroughfares, and other city owned properties. The following guidelines will apply:

- Tree species must be approved by the Manager.
- Tree calipers must be at least 2 inches at breast height.
- Tree must comply with the current Urban Forest Management Plan.
- Upon request, plaques will be included as part of this memorial donation program.
- Staff will inform the donor of the scheduled planting time and location in order to offer an opportunity for the donor to be present during the planting.
- Trees that need to be purchased to accommodate the donor's request will require prepayment before they will be ordered.
- In instances where trees do not survive, replacements will be provided although they may be of a different variety and be placed in a different location to accommodate a better survival rate.
- The Parks Department will consider special park location requests with the final location to be determined by the Manager.

- Due to Department work load, requests for specific plantings dates may not be accommodated. Every effort will be made to work with the donor, but greater lead time will improve the possibility of accommodating schedules.

Small Park Amenity Donations

The program of dedicating small park amenities such as benches, drinking fountains, and picnic tables in commemoration enhances the beauty and utility of city parks. The following guidelines will apply:

1. Although suggestions will be considered for a particular location, placement must meet the plan and requirements for the particular park and the Department. The Department will also consider the number of existing, similar amenities that are already located in the park or an area of the park in which the requested donation would be located. Final decisions as to location will be determined by the Parks and Recreation Department.
2. Prior to the beginning of each calendar year, staff will identify existing benches and other site furniture that would be eligible for replacement with a commemorative, like piece at those locations. This information will be shared with perspective donors as possible sites for their donations.
3. Park amenities will be accepted on the basis that they will be maintained in accordance with the written agreement between the Donor and the Department and if no such agreement exists the donation or memorial shall be maintained for a time period reflecting the reasonably expected lifespan in their original location, or in an area near their original location with the following exceptions:
 - The area in which the item is sited is to be redeveloped.
 - The use of the area in which the item is sited changes significantly in character and the item is no longer deemed suitable for the site.
 - The structure or support on which the item is located is to be removed or permanently altered.
 - Ongoing vandalism makes it cost prohibitive to continue to attempt to maintain the item at that location. In this case, effort will be made to arrive at an agreed upon alternate site.
 - The item has deteriorated beyond the point of repair prior to the end of the ten year maintenance period.
4. Small plaques may be included on or near the park amenity with design, placement and language to be approved by the Department.
5. All park amenities will be constructed of materials selected by the Department to meet the design and maintenance considerations of the location and the Department.

Large Park Amenity Donations

In addition to the guidelines laid out in the Small Park Amenity Donations Program, the process of dedicating large park amenities such as fountains, shelters, facilities, ball fields, or playgrounds, whether or not in commemoration of others or a significant event, enhances the beauty and utility of city parks. The following guideline will apply:

- To accept donation of a park element for a specific park facility, a park plan must exist showing the available location for park elements. If no plan exists or if a plan

exists but does not identify a particular park element proposed for donation, the City may accept the donation under certain conditions: the donation must 1) meet a true need 2) not interfere with the intended current or future use of the facility 3) not require the relocation of other equipment or infrastructure to accommodate the donation and 4) not cause undue financial burden on Department staff and/or resources by working with department staff to calculate, review, and evaluate the expected life cycle, repair and replacement costs, estimated employee labor and all types of maintenance costs.

Memorial Stones, Plazas, Gardens, etc.

Memorial donations which are large in scale are not encouraged. To the extent that projects of this nature are consistent with park planning processes, they may be considered on a case-by-case basis. These requests should be made in writing to the Parks and Recreation Advisory Board.

Changes to or Deviations from the Policy

This Policy has been reviewed and accepted by the City of Longview Parks and Recreation Department, the Advisory Board and City Council. The Department and Advisory Board may make recommendations to City Council to amend the policy, which has the sole authority and discretion to change this Policy.