

Dakota County Donation Plan

Purpose Statement

This Donation Plan (Plan) has been created in accordance with Policy 1570 Gift Acceptance (Gift Policy). Gifts and contributions may come from individuals, families, organizations, foundations, corporations, businesses, and other entities as an expression of support, and an acknowledgment of need. Divisions can accept gifts that enhance and support the mission, values, and service needs of the County.

This Plan defines the criteria and procedures for donor recognition and describes the form and duration of recognition for different types and levels of gifts. The Plan includes types of gifts, procedures, requirements, and recognition that Divisions within the County are authorized to provide, in accordance with delegated authority, within the framework of the Gift Policy.

Gift Acceptance

See the Policy 1570 Gift Acceptance (Gift Policy) for criteria used to determine gift appropriateness.

This Plan contains the donor recognition practices for all Divisions across the County and specific standards for various departments that regularly accept gifts.

The County does not approximate the value of any gift. Any donor wishing to donate a tax-deductible gift should have an appraisal or other fair market value calculated from an outside source before donating the gift.

Timely and appropriate recognition of gifts and contributions is important to acknowledge the donor's generous support.

All gifts accepted by delegated authority (see Table 1) will be promptly recognized with a letter of acknowledgment/thanks/receipt from the County Board Chair, with a carbon copy to the commissioner(s) for the district(s) from which the individual or entity providing the gift is located.

Commissioners will be promptly notified of all gifts originating from their district and may choose to personally recognize donors.

All gifts over \$1,500 and not specifically addressed in this plan must be accepted and recognized directly by the County Board.

Departments will not acknowledge final acceptance and conveyance of a non-monetary gift until after the object is in the County's physical possession and has been determined to meet the guidelines for acceptance.

Guidelines for acceptance of non-monetary gifts:

- The object must be in good condition.
- The donor must accept the possibility that the item will not always be available or on exhibit.
- The owner must have clear title.
- The County and/or Division/Department must be able to care properly for the object.
- The gift must be free from donor-imposed restrictions.
- All gifts are accepted in strict adherence to IRS regulations.
- No gifts will be encumbered by less than full literary rights, property rights, copyrights, patents, or trademarks, or by obscene or physically hazardous attributes.
- Recognition for the donation of used items with minimal or negligible value will be at the discretion of the receiving department.

Records documenting the transfer of ownership of a non-monetary gift may include:

- The gift agreement, title, deed, relevant correspondence, and a photograph of the object, depending on the type of gift.
- When appropriate, equipment will be added to the Dakota County Inventory of Fixed Assets.

Gift Categories

Policy 1570 provides for the following general gift categories:

Unrestricted: Donors may choose to provide an unrestricted donation to allow the County to flexibly utilize the donation for a variety of purposes after they have made their donation.

Designated: Pursuant to this Donation Plan, Donors may choose to provide a donation for a specific purpose, such as an infrastructure project, program, or event identified within an approved County plan.

Approved Plaque and Temporary Signage Options

A Tribute or Capital Project donation may allow for a donor recognition plaque to be placed on the donated item/project, with the following criteria:

- Approved plaque size is 2.5” x 7”
- The Division will provide sample text to the donor.
- No more than 200 characters on plaques (including spaces) and up to 4 lines total.
- County-determined font/size
- Donor choice of the following:
 - Donated by...
 - In honor of...
 - In memory of...

Temporary signage onsite or at an event may include:

- Event signage stating “We thank our partners...” or “Funded in part by...”
- Donor list in the annual report to the Board and on the website.
- Annual donor list in location (park building, library, etc.).

Acknowledgment of Corporate gifts does not indicate sponsorship or endorsement of the entity providing the gift or donation.

Deaccessioning

The maintenance and disposal of donated items will be subject to applicable county policies and procedures.

Specific Gifts

Programs: The County provides a wide variety of programs and events. Donors may contribute to programs and events included in the County budget.

Tributes: Donors can designate their monetary donation to be used for the purchase, construction, maintenance, and/or installation of the pre-authorized infrastructure listed in Table 1.

Donors may select a location from the available locations identified by the Physical Development Division

- Donors are not allowed to change, alter, add, subtract, or provide any maintenance or repair for the item. The County reserves the right to remove, alter, relocate, or discontinue the use of a donated item based on the needs of the County. There is no minimum duration, and the donor will be informed of the discontinuation or relocation of the item through the renewal process.
- Donors waive any right to ownership or interest in any items funded with their donation. All fees and maintenance costs are included in the donation.

- Tributes and some designated capital donations may be recognized with the option to create individualized signage by attaching a name(s) to one of the pre-authorized language plaques or sign designs.

Capital Projects: Donors may contribute to capital projects that align with adopted Master Plans and approved Capital Improvement Program

Donors may select a location from the available locations identified by the Physical Development Division.

- Donors are not allowed to change, alter, add, subtract, or provide any maintenance or repair for the item. The County reserves the right to remove, alter, relocate, or discontinue the use of a donated item based on the needs of the County. There is no minimum duration, and the donor will be informed of the discontinuation or relocation of the item.
- Donors waive any right to ownership or interest in any items funded with their donation. All fees and maintenance costs are included in the donation.

Donations of Real Estate or Real Estate Value: All donations of real estate must be authorized by the County Board.

If the County is acquiring a permanent easement or fee title, and the property owner would like to make a partial or full donation, the property owner is required to sign a “Waiver of Compensation” or a “Donation Agreement” with the donated value calculated by subtracting the County’s purchase price from the certified appraised value. The value of the donation will determine the type of acknowledgement and other considerations, as detailed in Table 1:

Table 1: Approval Authority and Recognition for Specific Donations

Gift	Donation Amount	Approval Authority	Minimum Recognition
Program Donation: Natural Resources	\$1,500 to \$5,000	Department/Division Director	Thank you letter from the County Board Chair
Program Donation: Dakota County Park Events	\$1,500 to \$5,000	Department/Division Director	Temporary event signage or pre-approved plaque and thank you letter from the County Board Chair

Program Donation: Library Events	\$1,500 to \$5,000	Department/Division Director	Temporary event signage or pre-approved plaque and thank you letter from the County Board Chair
Program Donation: Outdoor Education for previously authorized Park Programming	\$1,500 to \$5,000	Department/Division Director	Thank you letter from the County Board Chair
Program Donation: Outreach (to conduct previously authorized outreach activities)	\$1,500 to \$5,000	Department/Division Director	Thank you letter from the County Board Chair
Tribute: Bench New (10 years) Renewal (10 years)	\$4,000 \$1,000	Department/Division Director	Pre-approved plaque and thank you letter from the County Board Chair
Tribute: Bike Repair Station New (6 years) Renewal (6 years)	\$3,500 \$1,500	Department/Division Director	Pre-approved plaque and thank you letter from the County Board Chair
Capital Project: Greenway Trailhead	Any amount	County Board	Pre-approved plaque and thank you letter from the County Board Chair
Capital Project: Veterans Memorial	Any Amount	County Board	Pre-approved plaque and thank you letter from the County Board Chair

Greenway Memorial Node			
Real Estate or Real Estate Value	\$0-\$100,000	County Board	Recognition and thank you letter signed by the Board Chair and the Commissioner of the Donor's district.
Real Estate or Real Estate Value	More than \$100,000	County Board	Recognition and thank you letter signed by the Board Chair and the Commissioner of the Donor's district, and a Board approved plaque or temporary signage on the property acquired.

Plan history:

Origination date: February 2024