

RESOLUTION NO. 21- 117

**RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
OF PINELLAS COUNTY, FLORIDA, AMENDING THE
COUNTYWIDE DONATED FUNDS POLICY APPROVED IN
RESOLUTION 08-9 TO ESTABLISH A DONATION POLICY AS
DEFINED HEREIN; PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners established guidelines for the administration and accounting of donated funds and approved a Countywide Donated Funds Policy in Resolution 05-251 which the Board subsequently amended by Resolution 08-9; and

WHEREAS, based upon the County's experience relative to donations since the adoption of Resolution 08-9, the revisions to the Policy as provided herein will facilitate the more efficient processing and handling of donations supporting County programs and facilities.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Pinellas County, Florida, at a meeting duly assembled on this 12th day of October, 2021, as follows:

Section 1. The Donation Policy is revised as follows and shall apply to all donations covered by the Policy and made after the effective date of this Resolution:

DONATION POLICY

1. Definitions.

- A. "Donated Funds"** means those funds which are voluntarily given to the County by an individual or organization to be utilized for the benefit of, or designated for, programs or capital improvements at County Facilities. This includes Donated Funds received on a one-time basis, or on a continuing donation arrangement, including but not limited to gate donations, gifts, Restricted Gifts as defined herein, bequests, and donations received in accordance with the Philanthropic Naming Rights policy adopted by the Board of County Commissioners.
- B. "In-Kind Donations"** means personal property which is voluntarily given to the County by an individual or organization to be utilized for the benefit of, or designated for, programs or capital improvements at County Facilities, and which shall be valued at its fair market value.
- C. "Restricted Gift"** means Donated Funds or In-Kind Donations exceeding the threshold amount as listed in 2-179a of the Pinellas County Code restricted as to use by the donor to a specific County program, facility, structure or component thereof, as specified in a donor agreement. Donated Funds or In-Kind Donations that are designated for any use by a County program or facility, such as a donation to be used to "benefit Weedon Island Preserve", shall not be considered a Restricted Gift.

- D. **“Support Group Donations”** means funds and in-kind donations periodically received from private support groups that have established formal relationships with the County, including groups that support the mission and/or vision of a County program or facility.

2. Policy and Procedure.

- A. Donations of real property are not governed by this policy but by other applicable County procedures.
- B. The County Administrator or designee is authorized to accept Donated Funds, In-Kind Donations and Support Group Donations on behalf of the Board of County Commissioners (BCC). County departments and agencies are authorized to establish specific donation programs or campaigns upon the approval of the County Administrator or designee.
- C. Should the County Administrator deem the acceptance of a donation from an individual, organization, or support group to not be in the best interest of the County, he/she is authorized to reject the donation and will advise the BCC of the circumstances relating to the rejection of the donation.
- D. All Donated Funds will be accounted for in accordance with applicable professional standards in such a way as to maintain their distinct identity for the purposes intended, and may be accumulated in the accounts until appropriated by the BCC for expenditure in accordance with the applicable County budget revenue recognition and appropriation process. All departments accepting donations must maintain a Donations Log as directed by the Finance Division to detail all donations received, and report such donations to the Finance Division as per procedures established by the Finance Division. Departments accepting donations will be responsible for providing the donor with a charitable contributions receipt or letter for tax purposes, if requested by the donor. The Finance Division will provide a listing of new single donations of \$1,000 or more to the BCC on a quarterly basis. This listing must include the amount and name of the donor (unless the donor was or has requested to be anonymous) and the intended use, intended facility to be benefitted, or departmental program recipient of the donation.
- E. The administration and expenditure of all Donated Funds must follow established County budget and purchase procedures and all laws, rules, regulations and procedures which apply to County funds. Donated Funds may not be used for any purpose for which it is not permissible to use County Funds.
- F. A donor’s agreement in substantially the form attached hereto as Attachment 1 is required for all Restricted Gifts exceeding the threshold amount as listed in 2-179a of the Pinellas County Code or when requested by the donor. The County Administrator, or designee, is authorized to execute the donor agreement on behalf of the County. The donor agreement must specify the designated use to which the Donated Funds are restricted.

- G. Donated Funds constituting Restricted Gifts may be accumulated for a period not exceeding forty-eight (48) months from the end date of an established donation campaign period, unless otherwise extended. If at the end of the time period sufficient funds, including the Donated Funds, are not available to accomplish the planned project, the BCC may provide additional funds to the project through the County's operating or capital budget, or County staff may propose modifications to the Project. If the County and the donors approve the proposed modifications to the scope of the Project, the County will complete the Project as modified. Should this not be achievable, the Donated Funds may be budgeted for and expended on operating or capital expenditures related to the program or facility the Donated Funds were received for as determined in the sole discretion of the Board of County Commissioners, unless otherwise provided in a donor agreement. If the donor agreement requires the Restricted Gift to be returned to the donor if the Project is not completed, the Restricted Gift may be returned to the donor as provided in subsection I.

- H. The County will consider all donations that are not restricted irrevocable as to the use with no time limits for the expenditure of funds, however, it is the County's intent that non-restricted donations accepted that are related to a specific fund raising campaign or facility will be used for the purpose or need expressed. County staff will not redirect the intended use of Donated Funds or In-Kind Donations to another program or facility area without approval of the BCC.

- I. If conditions of Restricted Gifts cannot be satisfied, Restricted Gifts along with accrued interest (if any) may be refunded to the donor if refunding is provided for in the donor agreement, upon written request of the donor without further action required by the BCC. The County Department that originally received the donation and OMB will authorize the refund to be made by the Finance Division. The Finance Division will notify the BCC of all refunds of donated funds on a quarterly basis. Interest will not be allocated to donations other than Restricted Gifts, and for Restricted Gifts only where specifically requested by the donor and included in the donor agreement.

Section 2. This Resolution shall take effect immediately upon its adoption.

Commissioner Peters offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner Gerard , and upon roll call the vote was:

 7 AYES

 0 NAYS

 0 ABSENT AND NOT VOTING

APPROVED AS TO FORM

By: Donald S. Crowell
Office of the County Attorney