

TO: ALL COUNTY PERSONNEL
FROM: VERDENIA C. BAKER,
COUNTY ADMINISTRATOR
PREPARED BY: OFFICE OF FINANCIAL MANAGEMENT & BUDGET (OFMB)
SUBJECT: DONATIONS TO THE COUNTY
PPM#: CW-F-037

ISSUE DATE
January 29, 2025

EFFECTIVE DATE
January 29, 2025

PURPOSE:

To establish the policies and procedures relating to the acceptance of donations from the public for County purposes.

UPDATES:

Future updates to this PPM are the responsibility of the Director of OFMB.

AUTHORITY:

- Florida Statutes (F.S.), Section 218.33, as may be amended.
- Florida Statutes (F.S.), Chapter 274, as may be amended.
- Palm Beach County Administrative Code, Section 306.04, as may be amended.

POLICY:

Due to the nature and quality of services rendered by some County operations, donations are made by citizens, businesses, charitable and other organizations. Donors generally specify the use of their donation for the improvement of the quality of life by recipients of the services or enhancement of the operations.

County policy does not allow the active solicitation of donations by County employees in a manner which could be construed as being coercive or a conflict of interest. However, donations to be used for purposes consistent with County policy will be accepted with appreciation.

Prior to initiation, all departmental solicitation efforts must first be approved by the Department Director.

PROCEDURE:

All cash donations shall be recorded in accordance with generally accepted accounting principles for local governments, applicable laws, especially F.S., Section 218.33 and Chapter 274, and County Policies and Procedures. In accordance with the County's chart of accounts, donations shall be recorded in revenue source 6600 (contributions/donations from private sources).

There are two categories of donations:

Category 1 - Donations with no restrictions

These are donations to a department with no restrictions identified by the donor. These donations shall be used to enhance the services provided by the receiving department/division.

Category 2 - Donations for a specific purpose and/or specific instructions

These are donations to a department with specific restrictions identified by the donor. Donations received by Fire-Rescue shall be considered donations for a specific purpose and if not otherwise specified by the donor shall be used for the enhancement of station living conditions, employee recognition events, or as determined by the Fire Rescue Administrator for the improvement of the Department. Departments shall maintain appropriate documentation to demonstrate compliance with donor restrictions.

All donations shall be recognized in the appropriate fund, department, unit in accordance with the specific instructions or purpose provided by the donor, (i.e.) a donation to Animal Care and Control, shall be recorded in the fund, department, unit best suited to accomplish the intended purpose of the donation. A budget amendment may be submitted to the Board of County Commissioners (BCC) for approval to appropriate the donated funds in the current year. Any unspent donated funds shall be re-appropriated the following fiscal year through the appropriate budget process.

A. TANGIBLE PERSONAL PROPERTY

Donors of tangible personal property will be given a receipt in the form of a letter appropriately thanking the donor. The letter will contain the donor's name, the serial number or model number, or other information to thoroughly identify the item, a date and either a Department or a Division Directors' signature. Donations with a stated value of \$5,000 or more are recorded as capital assets in the County's database. **See Attachment A for recommended format.**

Copies of the letter will be distributed as follows:

1. Fixed Assets Management Office (FAMO)
2. County Administrator
3. Department Director/Custodian

B. CHECKS, MONEY ORDERS & OTHER INTANGIBLES

1. County personnel will, when practical, advise persons wishing to make donations in the form of checks or money orders to make them payable to the BCC. Stocks, bonds and other intangibles should also be transferred to the County in the name of the BCC. The Clerk & Comptroller's Revenue Section of the Finance Department (Finance-Revenue) will convert such stocks, bonds and other intangibles to cash or instruct and supervise conversion by the recipient department personnel.
2. Donors of checks, money orders, stocks, bonds and other intangibles will be given a receipt in the form of a letter signed by the Department/Division Director appropriately thanking the donor and completely describing the item or items donated, including the amounts, dates and the donor's instructions. **See Attachment B for recommended format.**

Copies of the letter, including any instructions from the donor specifying the purpose and category for which the donation is to be used will be distributed as follows:

- a. Finance-Revenue with original checks, money orders, stock certificates, bonds, wills and other intangibles.
 - b. Department/Division Director or both as appropriate.
3. If the donor wishes to contribute cash, the donor will be given a cash receipt and both the duplicate receipt and the cash will be sent to Finance-Revenue along with a copy of the letter to the donor.

C. EXEMPTIONS

1. Coins in the fountain at PBIA. The Board designates these funds annually to various charitable organizations.
2. Client donations which are partial reimbursements for services rendered.
3. Donations of food and clothing will be governed by the appropriate departmental PPMs.

D. ACCOUNTING FOR DONATIONS OTHER THAN TANGIBLE & REAL PROPERTY

Donations (cash or checks) will be deposited in revenue source 6600 in the fund of the department/division responsible for activity. Amounts credited to the account will be held as unanticipated revenue until a budget amendment is approved to recognize the revenue in the budget and appropriate the funds in the current year, or budgeted into the fund balance for the ensuing fiscal year.

E. REAL PROPERTY DONATIONS

Any donation of real property should be coordinated with the Property and Real Estate Management Division (PREM) and Fixed Assets Management Office (FAMO) using their procedures and must be approved by the BCC prior to acceptance.

F. DEDUCTIBILITY OF GIFTS FOR INCOME TAX PURPOSES

Staff should not make any representations as to the amount of a federal income tax deduction, if any, which may accrue to the donor.


VERDENIA C. BAKER
COUNTY ADMINISTRATOR

Supersession History

1. PPM # CW-F-037, effective 05/01/1992
2. PPM # CW-F-037, effective 10/01/1996
3. PPM # CW-F-037, effective 11/01/2000
4. PPM # CW-F-037, effective 04/15/2008
5. PPM # CW-F-037, effective 04/24/2014
6. PPM # CW-F-037, effective 05/01/2019
7. PPM # CW-F-037, effective 11/13/2019

ATTACHMENT A

Date: _____

Mr. & Mrs. Anybody
1234 Any Street
Anywhere, USA

Dear Mr. & Mrs. Anybody:

I would like to take this opportunity to thank you for your generous donation of a _____, Serial No. _____ on _____.

This donation is greatly appreciated and you can be sure it will be put to good use.

Sincerely,

cc: Fixed Assets Management Office
County Administrator
Department Director

{Revised 12/2023}

ATTACHMENT B

Date: _____

Mr. & Mrs. Anybody
1234 Any Street
Anywhere, USA

Dear Mr. & Mrs. Anybody:

I would like to take this opportunity to thank you for your generous contribution of \$_____ on _____. The money will be used to enhance our operations in the _____ Fund and is greatly appreciated.

Sincerely,

cc: Finance with attachments
Department Director

For Internal Use Only:

FUND _____ **DEPT** _____ **UNIT** _____ **OBJECT** _____

{Revised 12/2023}