

Santa Clara ~~County~~ Valley Open Space

ID #	BRD-035
Rev	010
Date	6/10/2010 04/28/22
Reso	10-16

Gift Acceptance ~~&~~ and Recognition Policy

1.0 PURPOSE

The purpose of the Gift Acceptance and Recognition Policy is to establish a framework for the acceptance and recognition of gifts to the Open Space Authority.

2.0 REVISION HISTORY

Date	Revision	Modification
6/10/2010	00	New Policy
<u>4/28/2022</u>	<u>01</u>	<u>Revised Policy</u>

~~3.0~~ PERSONS AFFECTED DEFINITIONS**~~3.0~~**

~~General Manager~~

- Donor – A person, group of persons, corporation, partnership, non-profit organization, or any other entity who gives or donates to the Open Space Authority, except that this policy shall not apply to formal grants received as a result of applications for funds submitted by the Open Space Authority.
- Gift – An item, real or personal property, or a monetary donation given voluntarily without compensation in return.
- Recognition – The act of acknowledging a gift or donation.
- Recognition Type – Recognition identified in SECTION 6.2 of this Policy as appropriate for acknowledging a donor's gift to the Open Space Authority.

• ~~Public Information Specialist~~

• ~~Accountant~~

4.0 PERSONS AFFECTED AND RESPONSIBILITIES

Department	Position	Task
<u>Leadership</u>	<u>General Manager</u>	<u>Responsible for reviewing and considering acceptance of gift offers.</u>

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<u>Public Affairs</u>	<u>External Affairs Manager</u>	<u>Accountable for overseeing the proper implementation of the Gift Acceptance and Recognition Policy</u>
<u>Public Affairs</u>	<u>Public Information Officer (PIO)</u>	<u>Responsible for confirming accurate information is inputted into gift acknowledgement letters, notifying accounting and Leadership team of any gifts that are subject to discussion (including gifts that fall under Level 1 or 2 for recognition), or gifts that require approval through the General Manager.</u>
<u>Administrative</u>	<u>Office Assistant (and/or) Administrative Assistant</u>	<u>Responsible for gift intake via mail or in person, tracking and handling gifts received in the office as outlined in administrative procedures, filling in the gift acknowledgement letter template and sending any supporting gift documentation to the PIO for review, and mailing approved thank you letters.</u>
<u>Administrative</u>	<u>Accountant</u>	<u>Responsible for depositing cash donations and recording monetary donations in the general ledger.</u>

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5.0 ACCEPTANCE PROCEDURES

- All gifts are subject to review and consideration for acceptance by the General Manager.

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4.0 6.0 POLICY

This policy provides guidelines that balance the need to express appropriate and equitable acknowledgement of donors with the need to protect and maintain the values and purposes of the agency.

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- All donations received by the Open Space Authority will be used solely for public benefit in support of the mission to protect natural and working landscapes and connect people to nature.
- The Open Space Authority can accept gifts that will maintain the integrity and impartiality of and public confidence in the agency.
- Gifts to the Open Space Authority become agency property and are subject to its ordinances, policies, procedures, and priorities.

The Open Space Authority will accept gifts that:

- are consistent and in keeping with the mission, policies, ordinances and master plans of the agency.
- will maintain the integrity and impartiality of and public confidence in the agency.
- become agency property and are subject to its ordinances, policies and procedures.

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4.16.1 Examples of types of gifts accepted EXAMPLES OF GIFTS ACCEPTED

- Cash or checks
- Tangible personal property as listed in the Open Space Authority Gift Needs Inventory
- Real estate

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- Planned gifts (beneficiary): retirement plans, life insurance, estate bequests

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- Tangible personal property as listed in the Open Space Authority Gift Needs Inventory
- Real estate
- Planned gifts (beneficiary): retirement plans, life insurance, estate bequests

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6.2 Recognition

All donations shall receive a thank you letter and receipt for income tax purposes. The Open Space Authority is a tax-exempt public agency and therefore donations may be tax deductible as allowed by law. Donors should consult their tax advisor to determine deductibility of their donations.

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The Open Space Authority does not appraise or set the value of any gift. For tax and recognition purposes, the donor is responsible for providing the appraised value of non-cash gifts.

<u>Tier</u>	<u>Amount</u>	<u>Recognition Type</u>
<u>ALL</u>	<u>ALL</u>	<ul style="list-style-type: none"> • <u>"Thank you" letter signed by Public Information Officer. The General Manager, under their discretion, may issue a personalized "thank you" letter.</u>
<u>Level 1</u>	<u>\$10,000 +</u>	<ul style="list-style-type: none"> • <u>Recognition during Board of Directors meeting*</u>
<u>Level 2</u>	<u>\$25,000 +</u>	<ul style="list-style-type: none"> • <u>Recognition during Board of Directors meeting*</u> • <u>Property tour with Open Space Authority staff*</u>

*Arranged with consent from the donor.

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6.3 CONDITIONS

- Upon acceptance, all gifts become the property of the Open Space Authority.
- The Open Space Authority reserves the right to decline a gift for any reason.
- The General Manager may, at their discretion, consider placement in a preserve of a bench or other recognition object.
- The General Manager shall have discretion regarding placement of such objects in the preserves. These objects may be limited to items that meet a preserve or recreational necessity as determined by staff and the General Manager and in accordance with agency policies and plans.
- The Open Space Authority is not obligated to replace these objects if stolen, vandalized, worn out, irreparably damaged or destroyed.

6.4 PRIVACY AND INFORMATION SHARING

- Donors who wish to remain anonymous may indicate this on the donation intake form and will be honored as "anonymous" for the purposes and all instances of public recognition.
- All records, including donations, maintained by the Open Space Authority may be required to be disclosed pursuant to the California Public Records Act unless otherwise exempt from disclosure.

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6.5 PROHIBITED FORMS OF RECOGNITION

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- The Open Space Authority does not accept donations in exchange for the naming of facilities, natural, cultural, or recreational resources.
- Agreements wherein the donor expects to receive commercial advertising, use of marketing slogans, logos, and taglines in exchange for a contribution are prohibited.
- Recognition is not permitted on donated vehicles.
- Donations can be made towards specific programs and/or public amenities. However, the Open Space Authority does not solicit for or offer commemorative plaques on land or property in exchange for donations.
- Non-gift related recognition items may be considered by the General Manager on a case-by-case basis. The General Manager is responsible for reporting public-facing recognition item proposals to the Open Space Authority Board of Directors.

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6.6 MEMORIAL GIFTS AND DONATIONS

- Donors who wish to donate "in memory" or "in honor" of someone may choose to do so on the donation intake form.
- Family members of the person for whom a gift was made "in memory of" may request a summary of donations made in the person's memory, and shall include donor name, if the donor has not requested anonymity. Donors who wish to remain anonymous can indicate this as outlined in Section 6.4 PRIVACY AND INFORMATION SHARING.
- Requests for information must be submitted via email at info@openspaceauthority.org

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~~All gifts will be acknowledged by a letter of acknowledgement and thanks and all gifts will be recognized in the Open Space Authority annual report.~~

~~Recognition items meant for public display will be placed in an area designated specifically for the purpose of recognizing gifts and not directly on a donated item. A stewardship structure or area (recognition wall, kiosk, signboard, etc.) will be designated to acknowledge gifts worth \$5,000 or greater.~~

~~All gifts to the Open Space Authority will be acknowledged and categorized based on a tiered recognition system determined by the monetary value of the gift. The Open Space Authority does not appraise or set the value of any gift, however for the purposes of recognition only, the value of non-cash gifts shall be estimated based on the purchase price if the item is new, the local going rate value for equivalent items, or estimated market value (e.g., an account, bonds, real property, etc).~~

~~Donors who wish to remain anonymous will be honored as "anonymous" for the purposes and all instances of public recognition, as listed below*.~~

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~~Recognition items, which are given based on the monetary value of the gift as described~~

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below, include:

- Annual Report* — Inclusion in the annual report
- Thank you letter
- Photo greeting card
- High quality photo of OSA's choosing and related to the OSA, suitable for framing (5 x 7)
- Commemorative item
- Gratitude Wall*: Stewardship nameplate (on group plaque, most likely located in Admin office)
- Public presentation at board meeting*
- Individual stewardship plaque*

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Tiered recognition:

• ALL		recognition in the Open Space Authority annual report
• L1	<\$250	thank you letter
• L2	\$250-\$499	letter and gift card
• L3	\$500-\$999	letter and frame quality photo
• L4	\$1,000-\$4,999	letter + photo + commemorative item
• L5	\$5,000-9,999	letter, photo, commemorative, stewardship nameplate (on group plaque)
• L6	\$10,000-\$24,999	letter, photo, commemorative item, stewardship nameplate, presentation at board meeting
• L7	>\$25,000	letter, photo, commemorative item, individual stewardship plaque, presentation at board meeting

4.3 Conditions

- Placement of objects will be limited in open space areas to those that meet a preserve or recreational necessity and are in accordance with agency policies and plans.
- Upon acceptance, all gifts become the property of the Open Space Authority.
- The Open Space Authority is not obligated to replace an object if it is stolen, vandalized, worn out, irreparably damaged or destroyed.
- The Open Space Authority reserves the right to decline a gift for any reason.
- Except for recognition objects listed in section 4.2, the donor is responsible for the total financial cost of allowed recognition objects and their installation, repair or replacement.

4.4 Discouraged Recognition

- Commemorative plaques on Open Space Authority land or property except in built areas designated for that purpose.
- Recognition objects that are memorial in nature (such as benches, rocks, tables, etc.).
- Naming of facilities.
- Naming of natural, cultural or recreational resources.
- Sponsorships—defined as an agreement wherein the donor expects to receive commercial advertising in exchange for a contribution—are prohibited.
- Marketing slogans and taglines are not permitted under any circumstances.
- Recognition is not permitted on donated vehicles.

4.5 Acceptance Procedure

All gifts received shall be reviewed and considered for acceptance by the General Manager.

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~~A Gift Registry of all gifts received shall be maintained. The registry shall include a unique identifying number for tracking purposes, date received, type of item received (check, cash, tangible goods—see types of gifts accepted), amount or value of gift, gift giver's name (unless the donor wishes to remain anonymous, in which case the giver's name will be recorded as "anonymous").~~

~~4.5—Gift Needs Inventory (other than cash)~~

~~An inventory will be created and maintained by staff that identifies operational needs that would make appropriate gifts.~~

~~5.0—DEFINITIONS~~

- ~~• **Donor**—A person, group of persons, corporation, partnership, non-profit organization or any other entity who gives or donates to the Open Space Authority.~~
- ~~• **Gift**—An item, real or personal property, or a monetary donation given voluntarily without payment in return.~~
- ~~• **Gift Needs Inventory**—A list of items developed and maintained by Open Space Authority staff, which are appropriate for donation and meeting the operational needs of the Authority.~~
- ~~• **Gift Registry**—A list of gifts received and accepted by the Open Space Authority.~~
- ~~• **Recognition**—The act of acknowledging a gift or donation.~~
- ~~• **Recognition Items**—Items identified in the Gift Acceptance and Recognition Policy as appropriate for acknowledging a donor's gift to the Open Space Authority.~~
- ~~• **Stewardship Area**—A structure or area specifically designated for the purpose of public acknowledgement of accepted gifts meeting the criteria for such acknowledgement.~~

~~6.0—RESPONSIBILITIES~~

- ~~• **General Manager**—Responsible for reviewing and considering acceptance of gift offers, notifying Public Information Specialist of gifts received and forwarding appropriate information to Accounting.~~
- ~~• **Public Information Specialist**—Responsible for tracking all gifts, preparing and delivering acknowledgements and recognition.~~
- ~~• **Accountant**—Responsible for categorizing and tracking monetary and capital gifts.~~

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RESOLUTION 10-16

**RESOLUTION OF THE GOVERNING BOARD OF
THE SANTA CLARA COUNTY OPEN SPACE AUTHORITY,
APPROVING THE GIFT ACCEPTANCE AND RECOGNITION POLICY**

WHEREAS, the Board of Directors of the Santa Clara County Open Space Authority wishes to adopt a policy on gift acceptance and recognition;

WHEREAS, Open Space Authority staff has drafted a Gift Acceptance and Recognition Policy;

WHEREAS, the Open Space Authority Administration and Budget Committee, Office Manager, and Legal Counsel have reviewed the proposed policy; and

NOW, THEREFORE, BE IT RESOLVED, the Board of the Authority hereby adopts the Open Space Authority's Gift Acceptance and Recognition Policy in the form attached hereto.

BE IT FURTHER RESOLVED, that the Board further directs that the General Manager is hereby authorized and directed, on behalf of the Authority and in its name, to execute and deliver such documents and to do such acts as may be deemed necessary or appropriate to accomplish the intentions of this resolution.

PASSED, APPROVED AND ADOPTED this 10th day of June, 2010 by the following vote:

AYES: S. Hall, J. Foran, A. Kennett, M. Potter, V. Holtz, K. Gill
NOES: None
ABSENT: G. Annable

S. Hall, Chairperson
Santa Clara County Open Space Authority

APPROVED AS TO FORM:

ATTEST:

William Parkin, Legal Counsel

Lauren Monack, Clerk of the Board