

Policy Cover	
Title: Donations, Gifts and Grants	Effective Date: October 10, 2025
	Adoption/Revision Date: February 19, 2026
Custodian: Office of Finance	Approving Body: Clark County Board of Supervisors

1. Authority

- a. Wis. Stat. 59.52(19); Wis. Stat. 46.495(1)(d); Wis. Stat. 51.423(5)
- b. Clark County Ord. 201-8-11

2. References

- a. Adopting Resolution/Ordinance/Motion: Clark County Board of Supervisors Resolution 30-10-25
- b. Clark County Board of Supervisors Resolution 4-2-26

3. Purpose

- a. To establish a countywide policy for accepting, receiving, tracking, evaluating, and reporting monetary and non-monetary donations made to the county for public purposes.

4. Scope

- a. This policy applies to all Clark County personnel and departments/offices of Clark County. Specific requirements in this policy may be applicable to some departments' delivery of county services which have statutory restrictions on the use of donated funds. In the event any policy violates federal or state law or is held invalid by a court of competent jurisdiction, the affected policy shall be deemed to have been severed from this policy to the extent of its invalidity.

5. Policy Overview

- a. This policy defines and establishes a countywide procedure by which monetary, non-monetary or in-kind donations from private citizens, organizations, or businesses may be accepted by the county.
- b. This policy establishes requirements for all county agencies to document, track, and report donations to supervising committees and the office of finance.
- c. This policy defines what circumstances require a resolution of the County Board of Supervisors to accept a donation.

6. Policy Performance

- a. All Clark County personnel shall be responsible for adherence to this policy. Each county department shall follow receipting practices as outlined in this policy to record and report donations received by the county.

Policy Content

7. Definitions

- a. The following definitions apply to this policy:
 - i. “Donation” is defined as any monetary, non-monetary, or in-kind donation, devise, gift, or bequest to Clark County or any specific Clark County department or program.
 - ii. “Monetary Donation” includes cash, a check, money order, or other negotiable instrument of value.
 - iii. “Non-Monetary Donation” is defined as real or personal property, new or used goods, or other tangible assets containing value that are not monetary in nature.
 - iv. “In-Kind Donation” is defined as services or labor supplied without compensation, for an identified project or program.
 - v. “Fundraising” includes any individual request, public advertisement, or event organized or hosted by the county which accepts donations to Clark County for a public purpose.

8. General

- a. The following donations shall only be accepted by a resolution of the County Board of Supervisors:
 - i. Any monetary donation of \$5,000.00 or more.
 - ii. Any monetary donation which is contingent upon some particular action by the County, including acknowledgement, dedication, or other contingency.
 - iii. Any donation of real property.
- b. Department Heads or staff designee(s) are authorized to accept or decline any monetary, in-kind, or non-monetary donations valued at less than \$5,000, including new or used goods or personal property. Department Heads may consider factors including, but not limited to the following when determining whether to accept or decline a donation: condition of the proposed donation items, the source of the donation, whether the department or County has a public purpose for which the donation may be used, any conflict of interest between the donor and the County or its departments, or whether the donation would create a financial burden to the County.
- c. Any non-monetary donation which has an estimated value of \$5,000 or more shall be reviewed and approved by the supervising committee of the department receiving such donation.
- d. Any department soliciting donations or engaging in fundraising efforts shall obtain the approval of the department’s supervising committee prior to solicitation or fundraising.
- e. Any donation received by the County shall become the property of the County.
- f. Departments may enter into written agreements with charitable non-profit organizations to solicit donations for a specific purpose on behalf of the County with approval of the Clark County Board of Supervisors.
- g. Any acceptance of donations, fundraising activities, or donation solicitation shall adhere to the Clark County Code of Ethics Ordinance #201-8-11.

9. Non-Monetary Donations

- a. Department Heads or staff designee(s) are authorized to determine the appropriateness and usefulness of non-monetary donations with an estimated value of less than \$5,000, and to accept or decline such proposed donations accordingly.
- b. Upon acceptance of non-monetary donations, the Department Head or his or her designee shall complete a written receipt of donation which includes a description of the donated item(s) or a description of the in-kind services donated, and a statement that no goods or services were provided by the county in exchange for the donation (see Attachment A).
- c. A copy of the receipt for non-monetary donation may be provided to the donor upon request.
- d. The donor shall be solely responsible for determining the estimated value of any non-monetary donation, and shall be solely responsible for determining any available tax benefits which may be associated with such donation.
- e. Non-monetary donations which are declined shall be returned to the donor.

10. Monetary Donations

- a. A Department Head is authorized to accept monetary donations of less than \$5,000 to be used for any municipal public purpose.
- b. A receipt shall be completed for all monetary donations; a record of the donation shall be retained by the department receiving the donation, and a copy of the donation receipt may be provided to the donor upon request.
- c. Departments may record monetary donations using established receipting practices or issue the donor a “receipt for monetary donation” (Attachment B).
- d. Monetary donations shall be entered into the county-wide accounting system as revenue. Unless otherwise specified by the donor, monetary donations may be utilized for any municipal purpose.
- e. Monetary donations which are utilized as “county match” dollars must adhere to limitations and requirements set forth in Wis. Stats. §46.495(1)(d) and §51.423(5)(a).

11. Documentation and Reporting

- a. Department Heads shall maintain records of the source, amount, and date of any donations received by the County. Such donations shall be reported to each Department’s supervising committee and shall be included in annual reports.
- b. Records of any donations received by any Department shall be retained in accordance with the Clark County records retention policy.
- c. Cash or monetary donations received by any county department shall be reported annually to the Finance Department and Finance Committee.

12. Attachments

- a. Attachment A – Receipt for Non-Monetary Donation
- b. Attachment B – Receipt for Monetary Donation



Revision History		
Adoption/Revision Date	Overview of Adoption/Revision	Adoption/Revision Reference
October 9, 2025	New Policy	Resolution 30-10-25
February 19, 2026	Increasing value of donations which Department Heads may accept	Resolution 4-2-26

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Attachment A

RECEIPT FOR NON-MONETARY DONATION

DONOR: _____
(Last Name) or Company Name (First Name) (MI)

ADDRESS _____
(Street / PO Box) (City) (State) (Zip)

PHONE _____ Email _____

	Description of Non-Monetary or In-Kind Donation
1	
2	
3	

Were any goods or services provided by Clark County in exchange for this donation?
(check one):

YES _____

NO _____

Department/Program Receiving Donation: _____

Department Head/Designee Signature: _____ Date: _____

Department/Designee Name Printed: _____

NOTICE

The valuation of donated goods is the privilege and responsibility of the donor, and the estimated fair market value of donated property is determined by the Donor. Contributions of donated property are deductible for income tax purposes to the extent allowed by current federal, state or local law. Donors who will require Clark County, Wisconsin to execute an IRS Form 8283 "Non-Cash Charitable Contribution" are required to complete and present such form for execution at the time of the donation.

Office Use Only

Fiscal Year: _____ Acct #: _____



Attachment B

RECEIPT FOR MONETARY DONATION

DONOR: _____
(Last Name) or Company Name (First Name) (MI)

ADDRESS _____
(Street / PO Box) (City) (State) (Zip)

PHONE _____ Email _____

Monetary Donation Received: \$ _____

Type (check one): Cash _____ Check _____ Other(describe) _____

Department Receiving Donation: _____

Donation Program/Purpose (if applicable): _____

Were any goods or services provided by Clark County in exchange for this donation?
(check one):

YES _____

NO _____

Department Head/Designee Signature: _____ Date: _____

Department Head/Designee Name Printed: _____

Office Use Only

Fiscal Year: _____ Acct #: _____