# Donation Policy

**Definition**: A donation shall be defined as cash, products, or services that come with no restrictions on how the money or in-kind resources are used.

Donations are eligible for a governmental donation receipt for tax deduction purposes.

The Township reserves the right to accept or deny any donation of funds, materials, equipment or voluntary labor as it deems appropriate. The Township also reserves the right to designate the use of any such donation without regard for any stipulations which may be placed on the gift. However, the Township will endeavor to satisfy any reasonable request without encumbering itself to a special interest.

Donations, payment or tips or gifts may not be accepted individually by staff at any time.

# Sponsorship Policy

**Definition:** A sponsorship shall be defined as Cash, products, or services offered by a sponsor with the clear expectation that an obligation is created. The value is typically public recognition and publicity or advertising highlighting the contribution of the sponsor and/or the sponsor’s name, logo, message, products and/or services.

The arrangement is typically consummated by a letter of agreement or contractual arrangement that details the particulars of the exchange.

The letter of agreement should include sponsorships, the terms of sponsorship agreements, and the benefits provided to Lower Makefield Township in return for the resources provided by the sponsors. Acceptable Sponsors shall be businesses, nonprofit groups, or individuals that promote mutually beneficial relationships with the Parks and Recreation Department.

All potentially sponsored activities, events or projects should be reviewed in terms of creating collaborative working relationships with regards to benefits, community contributions, knowledge, and political sensitivity. All sponsored properties shall promote the Parks and Recreation Mission, Vision and Goals.

That determination of appropriateness is based on objective analysis, but ultimately is vested in the sound exercise of the Park and Recreation Department’s discretion, considering all of the many factors that may be involved.

**Sponsorship Plan and Approval Levels**

Any activity, event or project that involves solicitation or acceptance of sponsors must have a Sponsorship Plan developed by staff prior to any such solicitation or acceptance that is specific to that project or program and that is consistent with the terms and sponsorship levels of this Sponsorship Policy. The Sponsorship Plan must be approved by the Parks and Recreation Board and posted for the public on the Lower Makefield Township website www.lmt.org.

In addition, each sponsorship will need separate approval if it exceeds pre-specified limits.

The approval levels are outlined below:

Under $1,000: The program or project staff may approve this level of sponsorship, with review by the supervising Manager.

$1,000 to $10,000: This level of sponsorship requires approval of the Parks and Recreation Director and reviewed by the Township Manager.

Over $10,000: This level of sponsorship requires approval of the Parks and Recreation Director and the Township Manager. The Township Manager who may require review by the Board of Supervisors or the Park Board.

The Parks and Recreation Department will maintain a position of neutrality on political and religious issues. The Parks and Recreation Department will avoid sponsorship that could pose danger of “excessive entanglement” with any religion or political organization or point of view.