

<b>Town of Exeter</b>	Policy Number: <b>2025-01</b>	Adopted by: <b>Selectboard</b>
Subject:  <b>Donation &amp; Gift Policy</b>	Adoption Date: <b>3/3/2025</b>  Revision Date(s):  Effective Date: <b>3/3/2025</b>	Supersedes: <b>None</b>

### **Purpose**

The purpose of this policy is to establish a formal process for acceptance and documentation of donations made to the Town of Exeter. This policy provides guidance when individuals, community groups, and businesses wish to make donations to the Town. This policy also establishes the standards for Town employees and Town officials regarding the acceptance of gifts during the performance of Town business. This policy does not apply to donations and/or gifts received by the Exeter Welfare & Human Services department when such donations/gifts are made for the benefit of its clients.

### **Definitions**

**Donation:** A contribution made to the Town without expectation of goods, services, or significant benefit or recognition in return. Donations may be offered in the form of money, contributions of real or personal property, or services. A donation may be undesignated, where the donor has placed no limitation on its use, or designated, where the donor has designated its use for a specific purpose. Donations that, if accepted, would obligate the Town to enter into a service, procurement, or other agreement shall not be considered a donation.

**Gift:** Any payment or other benefit that confers a personal benefit on the recipient for which they have not provided equal or greater consideration to the donor.

**Donor:** Any organization or individual who provides the Town with a donation.

### **General Provisions**

The Town welcomes undesignated and/or designated donations that enhance Town services, programs, activities, and/or events, reduce costs that the Town would incur in the absence of the donation, or otherwise provide a benefit to the Town. The Town may decline any donation without comment or cause.

Donations may only be accepted when they have a purpose consistent with the Town's goals and objectives and are in the best interest of the Town of Exeter. The Town must always consider the public trust and comply with all applicable laws, including New Hampshire RSA 31:19,

when accepting donations. Donations may not be used for personal financial gain by any Town employee, or elected or appointed official.

Employees of the Town shall follow the Town's Conflict of Interest Policy as it relates to the receipt of gifts.

Anonymous gifts shall be delivered to the Town Manager for appropriate disposition.

Donors shall not expect, nor shall the Town grant, any extra consideration to the donor in relation to Town procurement, regulatory matters, or any other business, services, or operations of the Town.

### **Procedures**

All donations to the Town will be given immediate consideration for acceptance by the Department Head to whom the donation was directed. For donations greater than \$1,000, the Department Head will consult with the Town Manager regarding acceptance. All donations will be reviewed to ensure that their purpose is consistent with the Town's goals and objectives, and the benefits to be derived warrant acceptance.

The Department Head or Town Manager's office will complete a Donation Acceptance Form, which will be submitted to the Selectboard as part of the donation acceptance process. A sample Donation Acceptance Form is attached.

The Selectboard is responsible for accepting (or declining) all donations under NH RSA 31:19, II, and may do so at its sole discretion.

When cash donations of \$100 or more are accepted, or upon the request of the donor, the Town will issue the donor a receipt. The Donation Receipt will indicate the amount of the donation, the date of the donation, the name of the donor, the purpose of the donation (for designated donation) and note that the donor received no goods or services in exchange.

For all donations of property or services accepted by the Town, the donor will be issued a receipt. The Donation Receipt will include a description of the property or service provided, the date of the donation, the name of the donor, the purpose of the donation (for designated donation) and note that the donor received no goods or services in exchange. The Town will not determine the value of donated property and services. Determination of value for non-cash donations is the responsibility of the donor.

Donations Receipts will be issued within 30 days of receiving the donation. The original receipt shall be submitted to the donor and the Town shall retain a copy. A sample Donation Receipt is attached.

**Distribution of Donations**

Donations of cash for designated purposes will be turned over to the Trustees of Trust Funds to be invested and accounted for separately from the Town's other general funds.

Donations of cash for undesignated purposes under \$1,000 will be deposited into the Town's General Fund donations account. Undesignated donations greater than \$1,000 will be distributed at the direction of the Selectboard.

Donations of tangible items will be distributed to appropriate Town departments for use or, at the discretion of the Department Head in consultation with the Town Manager, disposed of in an appropriate manner.

**Dissemination of Information**

Each original Donation Acceptance Form for accepted donations, and a copy of each donation receipt shall be forwarded to the Finance Department.



# TOWN OF EXETER, NEW HAMPSHIRE

10 FRONT STREET • EXETER, NH • 03833-3792 • (603) 778-0591 • FAX 772-4709  
[www.exeternh.gov](http://www.exeternh.gov)

## DONATION ACCEPTANCE FORM

Name of Donor: \_\_\_\_\_

Contact Information (address, phone, email): \_\_\_\_\_  
\_\_\_\_\_

Description of Donation: \_\_\_\_\_  
\_\_\_\_\_

Conditions of Acceptance or Donor Designation: \_\_\_\_\_  
\_\_\_\_\_

Intended Use: \_\_\_\_\_  
\_\_\_\_\_

Donor Estimate of Current Value (non-cash): \_\_\_\_\_  
\_\_\_\_\_

### TOWN USE ONLY

Potential immediate or initial acquisition or installation cost, any on-going maintenance or replacement cost:

\_\_\_\_\_  
\_\_\_\_\_

Remarks: \_\_\_\_\_  
\_\_\_\_\_

Selectboard:                      **ACCEPTED / DENIED**

Date: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_



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## DONATION RECEIPT

Donation Date: \_\_\_\_\_

Donor Name: \_\_\_\_\_

Donor Address: \_\_\_\_\_

Donation:

A monetary contribution of \$ \_\_\_\_\_

A non-monetary contribution consisting of [describe goods, services, property, etc.]:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Designation of Donation (if any):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*No goods or services were provided by the Town of Exeter in return for this donation.*

The Town sincerely appreciates your donation,

\_\_\_\_\_

Russell Dean

Town Manager