




---

---

---

---

---

---

---

---

<p>Shelly Simmons, CAWA, Division Manager of Greenville County Animal Care</p> 	
<p>Marcia Mayeda, CAWA, Director of Animal Care and Control County of Los Angeles</p> 	<p>The Association for Animal Welfare Administrators 2018 Annual Conference November 9, 2018 Kansas City Sheraton at Crown Center</p>
<p>Belinda Lewis, CAWA, Director of Fort Wayne Animal Care and Control (retired)</p> 	

Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

THE FANTASY OF ALL ANIMAL WELFARE PROFESSIONALS EVERYWHERE...




---

---

---

---

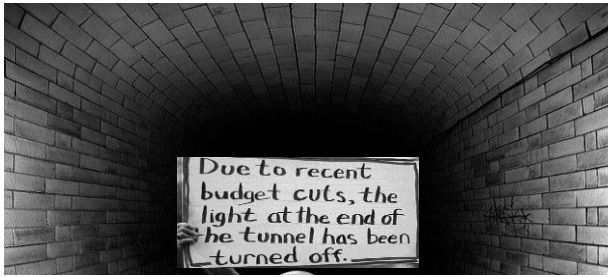
---

---

---

---

THE REALITY OF PUBLIC SERVICE...



---

---

---

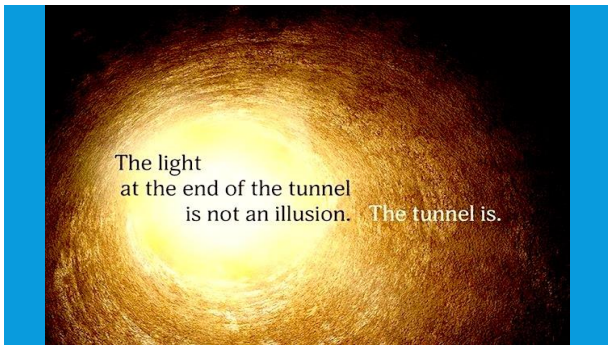
---

---

---

---

---



---

---

---

---

---

---

---

---

WHAT IS YOUR TUNNEL?

- Not enough money in budget to...
- Offer adoption incentives?
- Do more than basic preventative medical care?
- Offer spay/neuter subsidies?
- Advertise your services?
- Hire more staff for life-saving purposes?
- Make the facility more appealing and functional?
- \_\_\_\_\_ (Enter your need here)?



Raise Money Not Taxes - Fundraising for Public Agencies

---

---

---

---

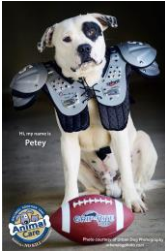
---

---

---

---

## RAISING MONEY: TACKLE FUNDRAISING HEAD ON OR ON THE SIDELINE?



- Fundraise directly
  - Put together and executed by government staff and volunteers
  - Direct messaging from agency
- Fundraise indirectly
  - "Third Party Fundraisers"
    - Benefits the special revenue fund but event/fundraiser is not managed directly by the agency
    - Allows for fundraising methods that may not be permitted or too provocative in government
    - Often doesn't involve staff or volunteers or involvement is minimal
  - Creating an endowment through your Community Foundation

Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

---

---

## RECEIVING & ACCOUNTING: DONATIONS ARE TAX DEDUCTIBLE...SERIOUSLY??

• Donations made to government agencies can be considered charitable contributions in accordance with IRS Publication 526 under donations made to local governments for purposes of public good.



Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

---

---

## RECEIVING & ACCOUNTING: IRS GUIDELINES FOR CHARITABLE CONTRIBUTIONS

This can be found on page 2 of the IRS publication 526

**Table 1. Examples of Charitable Contributions—A Quick Check.**  
Use the following lists for a quick check of whether you can deduct a contribution. See the rest of this publication for more information and additional rules and limits that may apply.

Deductible as Charitable Contribution	Not Deductible as Charitable Contribution
<p>Makes or grants you gifts to:</p> <ul style="list-style-type: none"> <li>• Charitable, religious, or scientific organization</li> <li>• Federal, state, and local governments if you contribute to:                             <ul style="list-style-type: none"> <li>• Public parks, libraries, museums, or other public-use facilities</li> <li>• Charitable, religious, or scientific organization</li> <li>• State or local government for purposes of public good</li> </ul> </li> <li>• Charitable, religious, or scientific organization, State or local government, or State or local government for purposes of public good</li> <li>• Any religious person</li> </ul> <p>Expenses paid for a school supply with you, sponsored by a qualified organization</p> <p>Gift of purchase agreement when you owned a qualified organization as a customer</p>	<ul style="list-style-type: none"> <li>• Gifts in property you gave for:                             <ul style="list-style-type: none"> <li>• Your spouse, child or other family member, and children of your spouse</li> <li>• Foreign organizations (except certain churches, temples, and mosques)</li> <li>• Charities that are not for religious or scientific purposes</li> <li>• Charities whose purposes are to lobby for legislative purposes</li> <li>• Individuals</li> <li>• Political parties or candidates for public office</li> </ul> </li> <li>• Cost of utility, travel, or other items</li> <li>• Fees, dues, or other payments (charity, religious, national orders, or similar groups)</li> <li>• Tuition</li> <li>• Value of food items or services</li> <li>• Value of blood given to a blood bank</li> </ul>

Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

---

---

### RECEIVING & ACCOUNTING: IRS GUIDELINES FOR CHARITABLE CONTRIBUTIONS

- Internal Revenue Code sections 170(a) and 170(c) permit an itemized deduction for contributions for the use of a political subdivision of any State, if the contribution is made for exclusively public purposes
- States usually allow the same itemized deductions for personal income tax purposes as are allowed under the Internal Revenue Code – check your state's laws regarding tax deductions to governmental agencies.

Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

### RECEIVING & ACCOUNTING: SPECIAL REVENUE ACCOUNTS

- Most governments have "Special Revenue Funds"
- Derived from special taxes and/or earmarked revenue sources
- These funds finance particular functions of the government
  - Parks, libraries, or for infrastructure projects like roads/bridges
- A "Special Revenue Account" can then be set up to accept donations into the fund.



Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

### RECEIVING & ACCOUNTING: PROTECTING DONATIONS



- Funds in special revenue accounts are restricted and creating a special fund requires an ordinance
- The way that Greenville County has been able to earmark donations is by including a statement in our existing budget ordinance
- FWACC placed a fund ordinance directly into the Animal Care and Control Ordinance
- Los Angeles County has eight special revenue trust accounts in addition to its Foundations separate fundraising activities
- These funds never absorb or revert into the general fund.

Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

### RECEIVING & ACCOUNTING: SAMPLE LANGUAGE TO USE

"The following special revenue funds are hereby authorized in addition to funds already restricted or committed to expenditures for specified purposes: (1) unspecified donations received by Animal Care Services to be used to pay for upkeep of animals housed at the county facility ; (2) . . ."



---

---

---

---

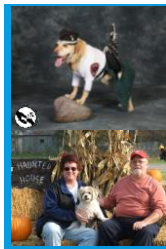
---

---

---

---

### RAISING MONEY: WORKING WITH AN APPOINTED CIVILIAN OVERSIGHT COMMISSION



- The advent and evolution of Animal Control Commissions across the Country
- How commissions may contribute, control, and protect your donor dollars
- Maintaining a commission controlled fund along side an internally restricted fund and why you might consider both

---

---

---

---

---

---

---

---

### RAISING MONEY: PUBLIC-PRIVATE PARTNERSHIPS



- Partner organization publicly supports your agency and its policies.
- Both respect the important role each organization has in your community.
- Agency identifies specific areas that partner group fundraising efforts can be focused and fulfilled
- Include a clause that the partner group will disband if they cease fundraising efforts for your agency.
- Ideally, funds given should be unrestricted and used for most pressing needs as determined by the agency with general guidelines for use.



---

---

---

---

---

---

---

---

### RECEIVING & ACCOUNTING: FUNDRAISING BY AN INDEPENDENT 501(C)(3)

- Establishing a nonprofit to support the governmental entity
- IRS designation of Type I, II, or III supporting organization
- Ensuring donations raised go to the governmental organization
- Ensuring good working relationship with supporting organization

Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

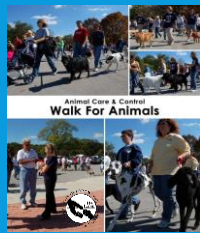
---

---

---

### RAISING MONEY: GAINING DONOR TRUST AND PROMOTING PROGRAMS

- Showing protections and restricted status in donor outreach
- Detailing donor fund use in special events and promotions
- Training staff and volunteers to properly discuss and promote donation based funds



Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

### SPENDING MONEY

- Promoting programs and uses of donations to gain donor confidence
- Messaging that donations to the organization will be used to support programs



Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

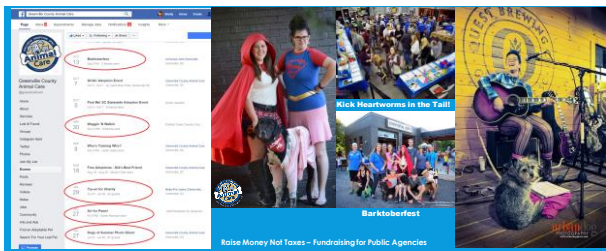
---

---

---

---

**PROGRAMMING FOR FUNDRAISING: THIRD PARTY FUNDRAISER  
EXAMPLES  
GREENVILLE COUNTY ANIMAL CARE**




---

---

---

---

---

---

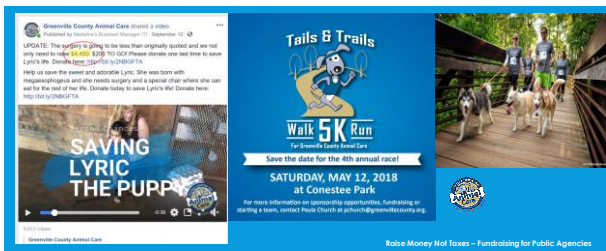
---

---

---

---

**PROGRAMMING FOR FUNDRAISING: DIRECT FUNDRAISING  
GREENVILLE COUNTY ANIMAL CARE**




---

---

---

---

---

---

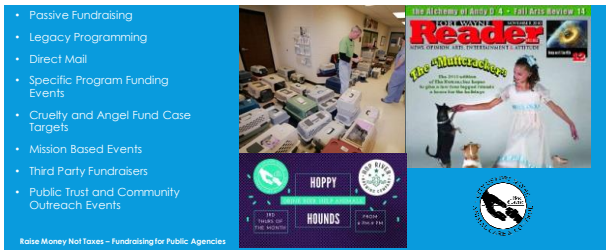
---

---

---

---

**PROGRAMMING FOR FUNDRAISING:  
FORT WAYNE ANIMAL CARE AND CONTROL**




---

---

---

---

---

---

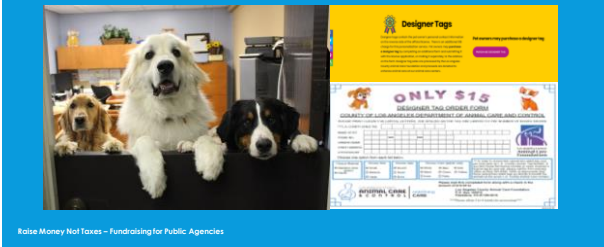
---

---

---

---

**PROGRAMMING FOR FUNDRAISING:**  
ANIMAL CARE AND CONTROL  
COUNTY OF LOS ANGELES



Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

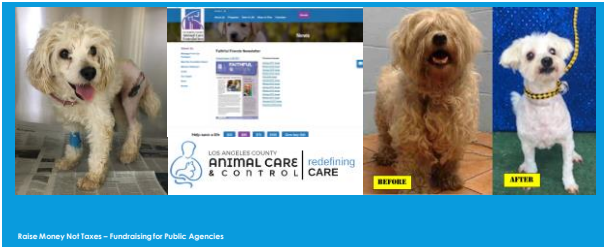
---

---

---

---

**PROGRAMMING FOR FUNDRAISING:**  
ANIMAL CARE AND CONTROL  
COUNTY OF LOS ANGELES



Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

---

---

**PROGRAMMING FOR FUNDRAISING:**  
ANIMAL CARE AND CONTROL  
COUNTY OF LOS ANGELES



Raise Money Not Taxes – Fundraising for Public Agencies

---

---

---

---

---

---

---

---

---

---



**QUESTIONS**



Raise Money Not Taxes – Fundraising for Public Agencies

**Shelly Simmons**  
[ssimmons@greenvillecounty.org](mailto:ssimmons@greenvillecounty.org)  
**Belinda Lewis**  
[belinda.lewis@simmons.com](mailto:belinda.lewis@simmons.com)  
**Marcia Mayeda**  
[MMayeda@emmettsville.lacounty.gov](mailto:MMayeda@emmettsville.lacounty.gov)

---

---

---

---

---

---

---

---