THE FANTASY OF ALL ANIMAL WELFARE PROFESSIONALS EVERYWHERE…
THE REALITY OF PUBLIC SERVICE...

Due to recent budget cuts, the light at the end of the tunnel has been turned off.

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
  • Other doesn't involve staff or volunteers or involvement is minimal
  • Creating an endowment through your Community Foundation

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.

RECEIVING & ACCOUNTING:
IRS GUIDELINES FOR CHARITABLE CONTRIBUTIONS

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

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

Funds in special revenue accounts are restricted and need to be specified in 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)..."
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

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

SPENDING MONEY

- Promoting programs and uses of donations to gain donor confidence
- Messaging that donations to the organization will be used to support programs
PROGRAMMING FOR FUNDRAISING: THIRD PARTY FUNDRAISER EXAMPLES
GREENVILLE COUNTY ANIMAL CARE

Kick Heartworms in the Tail!
Barktoberfest
Raise Money Not Taxes

PROGRAMMING FOR FUNDRAISING: DIRECT FUNDRAISING
GREENVILLE COUNTY ANIMAL CARE

TELLS THE PUPPY STORY
SATURDAY, MAY 12, 2018
at Chimney Park

Save Money Not Taxes

PROGRAMMING FOR FUNDRAISING:
FORT WAYNE ANIMAL CARE AND CONTROL

• Passive Fundraising
• Legacy Programming
• Direct Mail
• Specific Program Funding
• Cruelty and Angel Fund Case Targets
• Mission Based Events
• Third Party Fundraisers
• Public, Trust and Community Outreach Events

Save Money Not Taxes
Raise Money Not Taxes

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