

Dryden Rail Trail Task Force Gift Policy

Final Draft 10/15/18

Mission The Mission of the Dryden Rail Trail Task Force is to take deliberate steps to develop the Dryden Rail Trail including acquiring easements, securing funding and moving the project through planning, design and construction.

Gift Policy Statement While municipalities in NYS are prohibited from soliciting gifts, they are permitted to accept them. On behalf of the residents of the Town of Dryden, gifts in support of the Dryden Rail Trail are gratefully accepted by the Town as defined in the following paragraphs.

Purpose of Gift Policy The purpose of this policy is to define a structure for gifts that create a naming opportunity for the donor:

- Define the types of gifts that will be accepted by the Town.
- Define how the gift program will be administered by the Town.

Types of Gifts Accepted Under This Policy This Gift Policy provides for acceptance of cash gifts to the Town in two gift types:

- A naming opportunity on a bench to be located along the trail. The donor may select a memorial or other inscription that will be placed on a bench. Note the Rail Trail Task Force selects bench designs and locations that will be used for all benches along the trail. Each bench will have only one donor inscription. The inscription will be placed on a bronze plaque approximately 3"x9". Bench naming opportunities cost \$750.
- A naming opportunity for a kiosk to be located at various trail heads along the trail. The donor may select a memorial or other inscription that will be placed on the kiosk. Note the Rail Trail Task Force selects kiosk designs and locations that will be used for all kiosks along the trail. Each kiosk will have only one donor inscription. . The inscription will be placed on a bronze plaque up to 140 square inches. Kiosk naming opportunities cost \$10,000.

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Gift Administration The gift program will be administered as follows:

- The Rail Trail Task Force will designate a person familiar with the project to work with each prospective donor on selecting a bench or kiosk. Note that, while the Town is prohibited from soliciting gifts, private individuals acting on their own behalf may do so.
- The Rail Trail Task Force is responsible for managing the installation of each bench, kiosk and associated plaques. Installation/construction work may be done by volunteers, by Town of Dryden Department of Public Works staff, or by contract with a private company.
- Bench and kiosk signage will be maintained by the Town of Dryden Department of Public Works for the life of the bench/kiosk.
- All gift funds will be used to pay for development and construction of the Dryden Rail Trail. Gifts will be received in the form of checks made out to the Town of Dryden. Checks will be given to the Town Business Manager. Each gift and its associated inscription wording must be approved and accepted by the Town by formal action of the Dryden Town Board. Following acceptance donors will be provided an acknowledgement of the gift on Town letterhead. The Town will keep records of gifts and gift commitments.
- Tax exempt status of gifts to the Town is covered in an IRS publication at <https://www.irs.gov/government-entities/federal-state-local-governments/governmental-information-letter>
- The Dryden Rail Trail Gift Policy will go into effect upon approval by the Dryden Town Board. The Policy is subject to an annual review by the Town Board and may be modified by formal action of the Board. The Policy is intended to last the life of the Trail. In the event the Rail Trail Task Force is decommissioned the Town Board may appoint a new entity/group to administer the gift program.
- This Gift Policy will be posted on the Town of Dryden web page and a hard copy will be provided to prospective donors prior to gift acceptance.