Ice Age Trail Alliance, Inc.
Policy: Philanthropy
Approved: Board of Directors
Effective Date: July 27, 2007
Amended Date: April 24, 2015

1.0 Background and Purpose

Fundraising is a critical, ongoing activity of the Ice Age Trail Alliance ("IATA"). The organization is committed to conducting its fundraising in an ethical and responsible manner in order to be in compliance with state and federal laws and to maintain the credibility of the organization. We are also committed to presenting a consistent image of the organization and its mission to the public, conducting our fundraising activities to the highest professional standard and soliciting funds only for needs consistent with the organization's strategic plan.

2.0 Authority for this Policy

Authority for this policy is provided by the IATA bylaws, the Land Trust Alliance *Standards and Practices*, and state and federal charitable solicitation and corporate law. Management of this policy is the responsibility of the Director of Philanthropy.

3.0 Fundraising Standards and Practices

The IATA will endeavor to follow the procedures set forth in the Land Trust Alliance *Standards and Practices* and the Association of Fundraising Professionals *Statement of Ethical Principles in Fundraising* with respect to its fundraising activities. In addition, the following will apply:

3.1 Legal and Ethical Practices

The IATA will stay informed of and will comply with all state and federal charitable solicitation laws. The organization will not engage in commission-based fundraising.

3.2 Gift Acceptance Policy

The IATA reserves the option to decline any gift that is inconsistent with the organization's mission, strategic plan or code of ethics. See Gift Acceptance and Acknowledgement Policy.

3.3 Accountability to Donors

The IATA is accountable to its donors and provides written acknowledgement of gifts as required by law, ensures that donor funds are used as specified, keeps accurate records, honors donor privacy concerns and advises donors to seek independent legal and financial advice for substantial gifts.

3.4   Accurate Representations

All representations made in promotional, fundraising, and other public information materials shall be accurate and not misleading with respect to the organization's accomplishments, activities and intended use of funds.

3.5 Use of Funds as Specified

All funds will be spent for the purpose(s) identified in the solicitation or as directed in writing by the donor and in accordance with the mission of the IATA.

3.6 Reasonable Fundraising Costs

Overall costs of fundraising will be reasonable as a percentage of funds raised. This percentage will be calculated in conjunction with the IATA annual audit.

3.7 Documenting the Need for Funds

To be consistent with the letter and spirit of fund raising standards and practices, the IATA will have a demonstrated need for any fund raising activity. This need shall be documented and must state to potential donors why a contribution is important and how their donations will be spent.

4.0   Donor Recognition

All gifts will receive official acknowledgment by the IATA main office, where staff will follow IRS regulations for donation acknowledgment. Board members and chapter volunteers will be encouraged to send a supplemental thank you note. All philanthropic gifts, whether gifts of cash or gifts in kind, are recognized as appropriate.. Donors who give $250 or over will be listed in *Mammoth Tales* and will be also be listed in the IATA *Annual Report*. Donors who wish to remain anonymous will not be mentioned in any public documents.

5.0   Gifts from Individuals

The majority of all gifts made to charities in the United States come from individuals. Accordingly, the IATA recognizes that its members play a significant role in the overall revenue stream of the organization.

5.1   Memberships

IATA is a membership organization and derives a substantial portion of its operating budget through membership gifts. Membership categories shall be set forth in a schedule to be reviewed by the IATA Development Committee from time to time and approved by the IATA Board of Directors.

5.1.1   Membership Benefits

Members of all categories will receive at a minimum the following benefits:

1. A subscription to the IATA newsletter *Mammoth Tales*

2. Invitations to the IATA annual membership meeting, field trips and other special events
3. An opportunity to affiliate the membership with a local IATA volunteer chapter and to participate in chapter hikes and trail work parties
4. Discounts on IATA merchandise
5. Voting privileges at all IATA business meetings (including chapter meetings, if applicable)

5.1.2 Membership List
The membership list of the IATA is to be used only for official business. The list is not to be sold, rented, given or traded for use by anyone or any organization other than the IATA.

5.1.3 Solicitation to Members
The membership will be respectfully solicited throughout the year for renewals, seasonal appeals, campaigns, and/or other fundraising endeavors.

5.1.4 Duration of Membership
Memberships shall extend for 12 months from the renewal anniversary. Changes to the renewal anniversary date may be made on an individual basis. The failure of a member to pay dues within 15 months of the initial renewal notice shall result in the termination of the membership.

5.1.5 General Contributions
Any monetary gift received from a member over and above membership dues will be considered an unrestricted general contribution.

5.1.6 Gift Memberships
IATA will encourage members to give gift memberships in order to increase the number of members. Individuals who receive a gift membership are entitled to all the benefits of regular membership. Renewal notices will be sent to the gift member.

5.1.7 Employer Match
IATA encourages members to participate in their employer's match program. The employer match paperwork will be processed from the IATA main office.

5.1.8 In Memory Of/ In Honor Of Gifts
Donors and those being honored/memorialized will be listed in the "Milestones" section of *Mammoth Tales.* At the donor's request, a letter or email will be sent to the individual being honored or to the family of the individual being memorialized.

5.2 Major Gifts
5.2.1 Major gifts shall be defined as any gift from any source that is $10,000 or more.

5.2.2 Unless specifically restricted by the donor, a major gift will be allocated in the following manner:

(i)   50% to the IATA Endowment Fund as approved by the Board of Directors

(ii)   40% to operational support

(iii)   10% to development programs, projects and initiatives

5.2.3 Funds determined to be in excess of the needs described in 5.2.2 may be re-assigned to the IATA Endowment Fund subject to a recommendation of the Executive Director to the Board of Directors in the first quarterly meeting of the following year.

6.0   Gifts from Foundations

Applications for foundation grants will be reviewed and approved by the Director of Philanthropy. Grant application will follow the format required by each grant and be cross-referenced for duplication.

7.0   Corporate Sponsorships

Corporate sponsorships provide recognition for businesses that sponsor the activities of the IATA.

7.1   Sponsorship Selection

The Director of Philanthropy shall ensure that new sponsors are appropriate and do not cause conflicts with existing sponsors. Identification of potential sponsors is the responsibility of the Development Committee and the IATA staff.

7.2   Sponsorship Benefits and Recognition

Sponsors will receive benefits and recognition as determined from time to time through recommendation of the Director of Philanthropy to the Executive Director. Additional benefits may be negotiated in exchange for increased sponsor fees or services.

7.3   Sponsorship Duration

Official sponsor status is for a minimum of one year with multiple year commitments desirable.

8.0   Planned Gifts

Planned charitable gifts by individual donors are extremely important to ensuring that the work of IATA continues into the future. Recognizing this, the IATA has created an endowment fund with the goal of providing a legacy giving option for members and friends.

8.1   Planned Giving Information

The IATA will provide interested donors with general information on its planned giving program and will periodically promote the program through *Mammoth Tales* and its website. To assure the IATA is represented in a legal and proper manner, professional advisors may be used to assist in this process.

8.2   Unrestricted Bequests

8.2.1 Unless specifically restricted by the donor, a bequest will be allocated in the following manner:
- (i) 50% to the IATA Endowment Fund as approved by the Board of Directors
- (ii) 40% to operational support
- (iii) 10% to development programs, projects and initiatives

8.2.2 Funds determined to be in excess of the needs described in 8.2.1 may be re-assigned to the IATA Endowment Fund each year at the last quarterly meeting of the Board of Directors each year.

8.3 Recognition

Donors will be encouraged to inform the IATA if they have included the organization in their estate plan. As requested, recognition of these donors will be made in the *Annual Report* as members of the Burr Oak Legacy Society.

9.0 Chapter Fundraising

Given their diverse nature and differing needs, some chapters choose to generate operating funds to support their activities. Fundraising by chapters is an effective way to raise community awareness, increase members and volunteers, and secure grants from sources that may only contribute in a limited geographic area. It is critical that proper procedures for dealing with all fundraising, particularly grant requests, be adhered to in order to maintain IATA's overall credibility within the funding community.

9.1 Process for Grant Submission

1. Chapters that wish to submit grant requests to support their activities must clear their prospects with the Director of Philanthropy before proceeding with the grant process in order to avoid duplicate submissions.
2. Grant requests shall follow the format requested by the donor.
3. All grant requests shall be reviewed and approved by the Director of Philanthropy. Because of the contractual nature of grants, all grant requests must be signed by the Executive Director or his/her designee.
1. Proposals that are awarded grants will be processed using accepted methods of donor recognition, stewardship, implementation of proposal goals and objectives, and evaluation and submission of final reports consistent with the terms of the grant.

9.2 Local Sponsors

Requests for corporate local sponsorships must be pre-approved by the Director of Philanthropy to ensure that the sponsorship is consistent with the corporate sponsorship program.

9.3 Collaborative Fundraising

While not required, chapters are encouraged to participate in the Collaborative Fundraising program as described in the Collaborative Fundraising Overview (Exhibit A). The goal of this program is to provide professional, community based revenue opportunities for the benefit of the Ice Age Trail Alliance and local objectives in a collaborative, transparent and shared manner.

1. Chapters that wish to participate in the program will follow guidelines established in the Collaborative Fundraising Overview.

Exhibit A
COLLABORATIVE FUNDRAISING OVERVIEW

Goal: To provide professional, community based revenue opportunities for the mutual benefit of the Ice Age Trail Alliance and local goals in a collaborative, transparent and shared manner.

Rationale: As the Alliance moves forward, the need for increasing revenues to fund the organization are greater than any other time in its history. Likewise, local chapter needs will continue to increase and past fund raising efforts may not be adequate for future projects and general maintenance of the Trail. Locally, raffles, hikes, and merchandise sales may not keep up with the demands of chapter responsibilities in the future.

In addition, foundations, corporations and individuals are becoming more selective in whom they support and a unified, professional approach will yield greater results than individual efforts. We are better together.

The Alliance has increased the professional fund raising staff and is now ready to accept the revenue challenge. The number one issue will be to identify where and to whom we should be presenting our mission and vision for the future. This is where the chapters can play a significant role.

Model: Working together; the Alliance staff and local chapters can identify, research and strategize the best approach for potential supporters in order to coordinate and maximize revenue potential from a specific geographic location. Local Chapter leadership and interested volunteers will be asked to identify potential key supporters in their area. The Alliance staff will do the necessary research and identify key individuals, past history and the potential for support. The staff and chapter representative(s) will then determine the best proposal method, timing and an amount for solicitation. An identified chapter member will be informed of the progress during all the steps for solicitation and the results of each proposal. Communication will be critical for success.

A Pro Forma of this model, with potential scenarios for each chapter, is included at the end of the document.

Operational Structure: The structure will be fluid based on experience with the model and feedback from the participants. Having stated that, the initial structure is envisioned to be as follows:

1) This is NOT mandatory for chapters and the participating groups may be limited in the first year

2) The model will operate on a calendar year basis and any income earned based on the model will be tracked for potential distribution in the following year in the first quarter.

3) The income distributed will be calculated based on a chapter budget, approved by the Executive Director, for the year following the year the income was earned. The entire income may not be distributed if the chapter cannot justify the need based on the approved budget. Distributions will be made quarterly to chapters unless there are time-specific requirements associated with the expenses.

4) Should a grant be acquired, the chapter allocation will be a part of the grant budget and not a separate allocation.

5) Any income that is not distributed through the budgeting and expense process will be reallocated to a Trail Improvement account administered by Alliance staff for use across the state.

6) Once a year, the Alliance staff and participating chapters will meet at the Annual Conference to discuss any changes that would enhance the model.

7) This model will not replace the current Chapter Allocations program based on local chapter membership unless the amount returned to the Chapter is greater than the regular allocation. Participating chapters will receive the greater of the two values.

Pro Forma							
	CGA's	Corporate	Foundations	Individuals	BOLS	Total	10% to Chapters
Baraboo/Heritage	$25,000	$1,500	$3,500	$2,000	1	$32,000	$3,200
Blue Hills	25,000	1,500	3,500	2,000	1	32,000	3,200
High Point	25,000	1,500	3,500	2,000	1	32,000	3,200
Langlade	25,000	1,500	3,500	2,000	1	32,000	3,200
Marquette	25,000	1,500	3,500	2,000	1	32,000	3,200
Northwoods	25,000	1,500	3,500	2,000	1	32,000	3,200
Superior	25,000	1,500	3,500	2,000	1	32,000	3,200
TOTAL	$175,000	$10,500	$24,500	$14,000	7	$224,000	$22,400
Indianhead	$37,000	$3,000	$15,000	$3,000	1	$ 58,000	$5,800
Lodi	37,000	3,000	15,000	3,000	1	58,000	5,800
Central Moraine	37,000	3,000	15,000	3,000	1	58,000	5,800
Portage	37,000	3,000	15,000	3,000	1	58,000	5,800
Rock	37,000	3,000	15,000	3,000	1	58,000	5,800
Waupaca	37,000	3,000	15,000	3,000	1	58,000	5,800
Waushara	37,000	3,000	15,000	3,000	1	58,000	5,800
TOTAL	$222,000	$18,000	$90,000	$18,000	7	$400,000	$40,600
Chippewa Moraine	$75,000	$10,000	$25,000	$5,000	2	$115,000	$11,500
Lakeshore	75,000	10,000	25,000	5,000	2	115,000	11,500
Walworth/Jefferson	75,000	10,000	25,000	5,000	2	115,000	11,500
Washington/Ozaukee	75,000	10,000	25,000	5,000	2	115,000	11,500
TOTAL	$300,000	$40,000	$100,000	$20,000	8	$460,000	$46,000
Dane	$100,000	$20,000	$100,000	$25,000	6	$245,000	$24,500
Waukesha/Milwaukee	100,000	20,000	100,000	25,000	6	245,000	24,500
TOTAL	$200,000	$40,000	$200,000	$50,000	12	$490,000	$49,000
TOTAL REVENUE	$934,000	$111,500	$448,000	$105,000	34	$1,598,534	$159,000