



December 2025

Milwaukee County Parks and Culture Committee

CAMPBELL & COMPANY

- Founded in 1976
- 100% Employee Owned
- We have partnered with more than **1,100 clients** to deliver **3,300 projects** nationwide
- ***In 2025, 153 clients across 25 different states***
- We have worked with **16 organizations in Milwaukee**, most multiple times



A campaign identifies fundable priorities that serve the mission and creates a platform for focused, time-limited fundraising around these priorities.

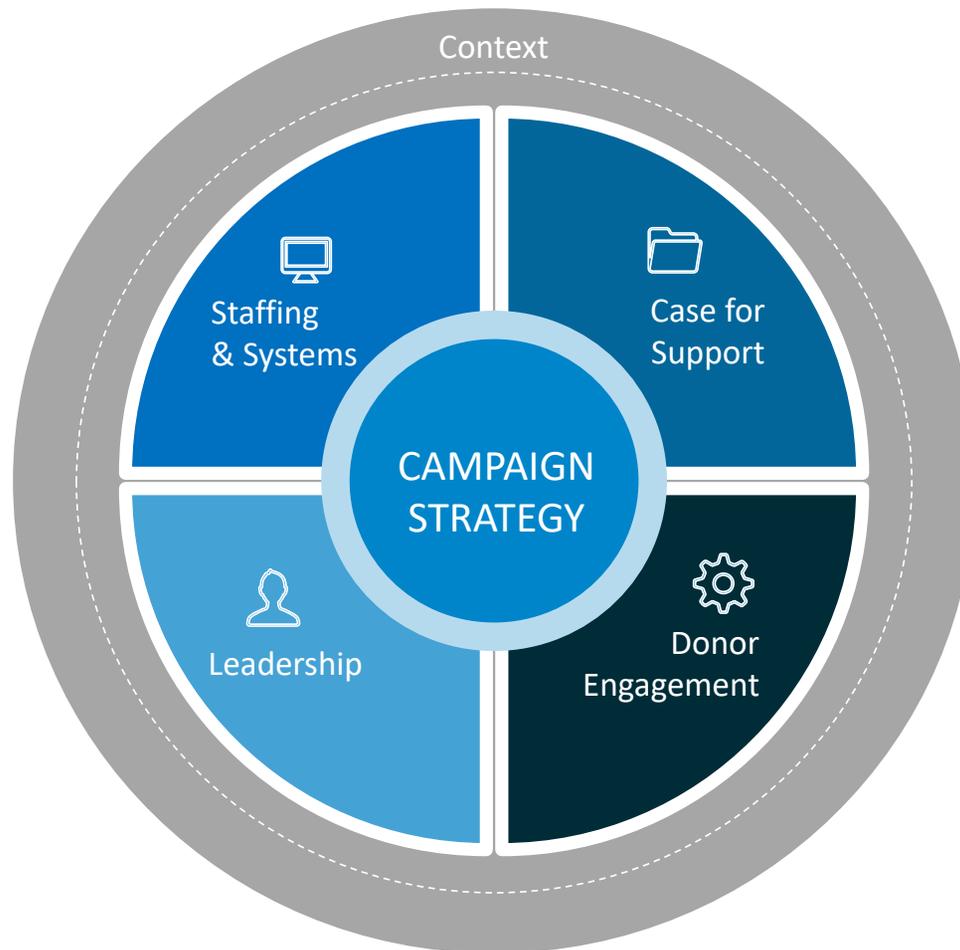


HOW ARE CAMPAIGN GIFTS DIFFERENT?

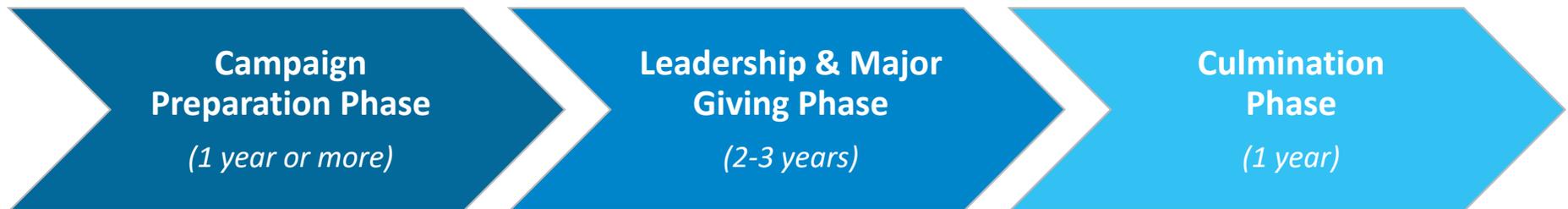
- Transformational, not transactional
- “Once-in-a-lifetime”/”Stop and think” gifts
- Multi-year
- Take time (18 months or more)
- Multiple decision makers



CAMPAIGN PLANNING FRAMEWORK



SAMPLE CAMPAIGN TIMELINE



Focus areas:

- Campaign case & materials
- Board engagement
- Campaign leader recruitment
- Pipeline building

Focus areas:

- Leadership donor conversations
- Cultivation & solicitation
- Campaign messaging
- Track progress & reassess goal

Focus areas:

- Announce campaign & final goal
- Broad campaign communications
- Stewardship
- Celebrating success



CAMPAIGN TRACKING

- Set benchmarks for progress
- Organization Board kept informed
- Pipeline crosses over fiscal and calendar years
 - Prospective donors' names are not public during cultivation
 - Preparation and Leadership Phases very personalized
 - Multiple conversations
 - Donors determine giving schedule
 - Life events (travel, illness, celebrations)
 - Equity moments (stocks, inheritance, sale of company, etc)
 - Tax implications
 - Donors may request anonymity
- Giving at end of year – a third of all giving occurs in December (NonProfit Source)
- Formal reporting done once a year (after prime giving season) – annual report



NOT FOR PROFIT AUDITS AND REPORTING

Form 990 (Long Form): Required for organizations with gross receipts of **\$200,000 or more** or total assets of **\$500,000 or more**. Publicly available.

Federal Funding (Single Audit Act): An audit is required if an organization expends **\$750,000 or more** in federal funds in a single fiscal year. (Note: for fiscal years ending on or after September 30, 2025, this threshold will increase to \$1,000,000). This is a "Single Audit," which is more detailed than a regular financial audit.

Wisconsin: Effective for fiscal years beginning on or after **March 23, 2024**, the audit threshold for non-profits in Wisconsin will be increasing from \$500,000 to \$1 million. Additionally, the review threshold will be increasing from \$300,000 to \$500,000.

Grant and Lender Requirements: Many private foundations, government agencies (state/local), and banks require audited financial statements as a condition for receiving grants, contracts, or loans.

Organizational Bylaws/Governance: An organization's own bylaws may stipulate an annual audit for internal accountability and to build public trust.

