Countywide Administrative Procedures Manual

Regulation Number: AP-102 Effective Date: 10/14/ 02

Review Date: 07/01/06 Revised Date: _____

DONATION POLICY

Purpose:

To establish policy and procedures for the acceptance of donations to Alachua County.

Policy:

In accepting donations of real, tangible personal property or intangible personal property, Alachua County shall consider the donation's value, submit the donation policy acceptance review form review by the Donation Acceptance Committee (if applicable) and accept the donation (if appropriate).

Procedures:

1. **Types of Property.** Types of property that may be offered as a gift to Alachua County:
    a. Real property, including any lands and improvements appurtenant thereto:
    b. Tangible Personal Property, including all property which is neither real property nor intangible personal property such as vehicles, machinery/equipment or furnishings.
    c. Intangible Personal Property, including cash, securities, rights to income or licensing revenue from any type of property, and any other financial vehicles such as trusts, stocks or bonds.

2. **County Acceptance of Gifts.** The County must accept each gift before it is considered County property.
    a. The County Manager, or designee, is authorized to accept or reject gifts of personal property valued below $25,000.00.
    b. All vehicles and any other tangible personal property valued at $750 or more may only be accepted after the completion of a Donation Acceptance Review Form and review by the Donation Acceptance Committee. (Review by the donation acceptance committee form).
    c. The Board of County Commissioners of Alachua County ("Board") shall accept or reject any of the following gifts:
        i. Real property or (2)
        ii. Personal property valued at $25,000.00 or greater.
    d. County Department Directors, on behalf of specific programs or projects under the director's supervision, may accept or reject gifts of personal property, such as personal hygiene goods, clothing, gift

certificates, toys and other miscellaneous items as long as the value shall not exceed $750 for any single item.

e. In determining whether a gift of property should be accepted by the County, the County Manager or Department Director shall consider the property's marketability, carrying costs, any potential environmental or liability risks and any other relevant factors.
f. Before accepting property that may require the expertise of another department or is valued at or above $750, (i.e., vehicles, buildings, etc.) the other department shall make a recommendation on the gift via the Donation Acceptance Review Form and review by the Donation Acceptance Committee.
g. Furthermore, the County or the donor may choose to have an appraisal conducted.
h. Should the donor request an appraisal; the donor shall bear the cost of said appraisal.
i. The County reserves the right to refuse any gift of property for any reason.

3. **Donation Acceptance Committee.**
    a. The Donation Acceptance Committee shall be contacted by a Director if a donation shall require the expertise of another department or is valued at or above $750.
    b. The Donation Acceptance Committee Chair shall be selected by the Donation Acceptance Committee Members.
    c. Members of the Donation Acceptance Committee shall consist of the appropriate representative from Public Works, Finance and Accounting, Facilities and the accepting department.
    d. Furthermore, the appropriate Management and Budget Analyst shall attend, along with other staff as deemed necessary for proper evaluation of the donation prior to acceptance.

4. **County use of Gifts.** Alachua County will accept gifts of real or personal property with the understanding that such gifts will frequently be marketed and sold.
    a. Unrestricted Gifts. In the case of unrestricted gifts, the County will determine the purpose for which the gift property, or its proceeds, will be used.
    b. Restricted Gifts. In the case of restricted gifts, the County will use the gift of property or its proceeds, or the purpose stated by the donor.
    c. Stocks and Corporate Bonds. Pursuant to Alachua County's investment policy, the County is unable to have ownership of stocks or corporate bonds.
    d. Intangible Personal Property. Any gift of intangible personal property shall be sold and the proceeds treated as a cash donation.

5. **Accounting for Donations.** The Donation Fund will be used to account for

monetary donations whereas fixed assets donated to the County will be recognized in the General Fixed Assets Account Group or in the fund of the Department receiving the donated good.

a. The Clerk of the Court, Department of Finance and Accounting will administer both the Donation Fund and the General Fixed Assets Account Group.

6. **Ethical Conduct in Soliciting, Accepting and Administering Gifts of Property.** County officials and employees involved in any aspect of gift solicitation, acceptance or administration shall conduct themselves in accordance with the applicable ethical standards contained in Chapter 112, Florida Statutes and the opinions of the Florida Ethics Commission.

Approved by Randall H. Reid, County Manager October 14, 2002