



<b>POLICY NAME:</b>	<b>Acceptance of Donations and Donated Assets</b>
<b>Effective Date:</b>	March 12, 2026
<b>Policies Rescinded:</b>	N/A
<b>Document Owner:</b>	Corporate Services
<b>Required Review Date:</b>	March 2031
<b>References:</b>	

**PURPOSE**

The purpose of this Policy is to establish a governance framework for the acceptance, management, and use of monetary donations and assets donated to Woodlands County. This Policy is intended to ensure that donations and donated assets are aligned with donor intent, support legitimate municipal needs, and do not expose the County to undue financial, legal, environmental, or operational risk. This Policy further directs Administration to establish appropriate processes to assess, document, and manage donations and assets donated to the County in a consistent and accountable manner.

**POLICY STATEMENT**

Woodlands County shall accept monetary donations and assets donated to the County only where such donations and assets support municipal purposes within the authority of the County and align with Council-approved priorities. All donations and assets donated to Woodlands County shall be managed under County control and governance and shall be subject to this Policy and all applicable legislation, bylaws, and County policies.

Donations or assets intended for external organizations or societies, including fire department societies, shall not be accepted by Woodlands County and must be provided directly to the intended organization or society unless Council expressly approves otherwise.

**DEFINITIONS**

**County** means Woodlands County.

**Donation** means a voluntary transfer of money, securities, real or personal property, or other assets to Woodlands County without expectation of compensation, consideration, or benefit in return, and includes gifts made during a donor’s lifetime as well as testamentary gifts or bequests made through a will, estate, or similar legal instrument.



**Asset Donated to Woodlands County** means any tangible or real property transferred to Woodlands County through donation, including equipment, vehicles, infrastructure, buildings, or land, that may be classified as a capital asset.

**Donor Intent** means any lawful restriction, condition, or stated purpose documented by the donor at the time the donation or asset is offered and formally accepted by Woodlands County.

**Restricted Donation** means a donation or donated asset accepted by Woodlands County that includes conditions or limitations on its use.

**Unrestricted Donation** means a donation accepted by Woodlands County without conditions or limitations on its use.

**Fire Department Society** means a legally incorporated organization operating independently from Woodlands County that supports fire services through fundraising or community activities and maintains separate governance and financial accounts.

**County Owned Asset** means an asset for which Woodlands County holds legal ownership and assumes responsibility for insurance, maintenance, lifecycle planning, and disposal in accordance with County policies.

## **GUIDING PRINCIPLES**

Council affirms that Woodlands County shall only accept donations and assets donated to Woodlands County where Administration has confirmed that the donation or asset is consistent with municipal authority, aligns with County priorities, and represents a demonstrated organizational need. Donations and assets shall not be accepted solely on the basis of availability or goodwill when the County does not reasonably require the funds or assets being offered.

Council directs Administration to establish and maintain a formal process to ensure that donor intent is clearly documented at the time of acceptance and that the use of donated funds and assets donated to Woodlands County complies with that intent throughout their lifecycle. This process shall also ensure that Administration has assessed whether the County has the operational capacity, staffing, and financial ability to accept, maintain, and manage the donation or asset over time.

## **ADMINISTRATIVE RESPONSIBILITY**

### **Chief Administrative Officer**

Is responsible for the overall administration of this Policy, for ensuring compliance with Council direction, and for establishing processes necessary to implement this Policy. The Chief Administrative Officer is authorized to accept or decline donations and assets donated to Woodlands County in accordance with the approval authorities set out in this Policy.

### **Director of Community Services**

Is responsible for reviewing donations and assets donated to Woodlands County that relate to fire services, agricultural services, parks, recreation, and land related matters within the Community Services portfolio, and for assessing operational suitability and service impacts.



**Director of Infrastructure**

Is responsible for reviewing donations and assets donated to Woodlands County that relate to roads, buildings, facilities, and infrastructure assets, and for assessing condition, maintenance requirements, and lifecycle implications.

**Director of Corporate Services**

Is responsible for reviewing all other donations and assets donated to Woodlands County, including those with financial, administrative, insurance, or governance implications.

**GUIDELINES**

**1. General Policy Statements**

- a. All donations made to Woodlands County shall be received, deposited, and managed by the County in a manner authorized by the Chief Administrative Officer and in accordance with approved financial controls and applicable legislation. Donations accepted by the County may only be used for municipal purposes within the County's authority and in accordance with any accepted donor intent.
- b. Woodlands County shall not act as a trustee, custodian, or pass-through entity for donations or assets intended for external organizations or societies. Where a donor's intent is to support an external organization or society, including a Fire Department Society, the donation or asset must be provided directly to that organization or society and not to Woodlands County, unless authorized by Council.
- c. Assets donated to Woodlands County shall not be accepted unless the County agrees to accept ownership and Administration has confirmed that the asset aligns with operational needs, safety requirements, insurance coverage, and asset management standards.
- d. Upon acceptance, assets donated to Woodlands County become County-owned assets unless Council expressly approves an alternative ownership arrangement.
- e. All assets donated to Woodlands County shall be recorded at fair market value, included in the County's asset registry in accordance with the County's Tangible Capital Asset policy and capitalization thresholds, and managed in accordance with applicable asset management and lifecycle policies.
- f. For the purposes of this Policy, fair market value shall be determined using a reasonable and supportable valuation method appropriate to the nature of the donation or asset, in accordance with applicable accounting standards and County financial policies.
- g. Where donor intent or conditions can no longer be reasonably fulfilled, Administration shall address the matter in a manner consistent with applicable legislation and County policy, and where required, seek Council direction.

**2. Operational and Financial Impact Review**

- a. Council directs Administration to ensure that, prior to accepting any donation or asset donated to



Woodlands County, an assessment is completed to identify any operational, maintenance, lifecycle replacement, staffing, insurance, or other ongoing costs associated with the donation or asset.

- b. Donations and assets shall not be accepted where the Administration determines that the County does not have the capacity or resources to support the associated ongoing obligations.
- c. Where a Donation, or asset donated to Woodlands County is expected to result in ongoing operating or capital costs or trigger significant new costs to the organization, Administration shall confirm that these impacts are understood and addressed prior to acceptance and, where required by this Policy, referred to Council for approval.

**3. Donation Value, Risk, and Approval Authority**

- a. Council authorizes the Chief Administrative Officer to accept monetary donations and assets donated to Woodlands County with an estimated value of up to one-thousand dollars, provided that all of the following conditions are met:
  - i. The donation or asset is unrestricted.
  - ii. The donation or asset does not involve land, buildings, infrastructure, or other complex assets.
  - iii. The donation or asset does not result in ongoing operating, maintenance, lifecycle replacement, staffing, insurance, or other recurring costs to the County.
  - iv. The donation or asset does not create legal, environmental, insurance, reputational, or other material risks.
  - v. The donation or asset does not have long-term implications for service delivery, asset management, or financial sustainability.
- b. Council approval is required prior to acceptance in any of the following circumstances:
  - i. The estimated value of the donation or asset exceeds one-thousand dollars.
  - ii. The donation or asset includes restrictions, conditions, or donor-directed use.
  - iii. The donation or asset involves land, buildings, infrastructure, or other complex assets.
  - iv. The donation or asset results in ongoing operating, maintenance, lifecycle replacement, staffing, insurance, or utility costs.
  - v. The donation or asset triggers significant new costs, service impacts, or long-term financial obligations.
  - vi. The donation or asset creates legal, environmental, insurance, reputational, or other material risks.
  - vii. The donation or asset has long-term implications for service delivery, asset management, or financial sustainability.
  - viii. The donor requests issuance of an official donation receipt under the Income Tax Act.
- c. Notwithstanding Clause 3a and 3b, the Chief Administrative Officer is authorized to accept all monetary donations of any amount so long as the donation is unrestricted.
- d. Any donation or asset, regardless of value, may raise concerns regarding acceptance where, in the professional judgment of Administration, accepting the donation or asset may not be in



the best interest of the County or could create undue financial, operational, legal, or reputational risk. Nothing in this section prevents Council from directing acceptance of a donation or asset by resolution.

- e. No donation or asset donated to Woodlands County shall be accepted until the appropriate approval authority has been obtained in accordance with this Policy.
- f. Council approval required under this Policy shall be provided by resolution of Council.

**4. Due Diligence for Assets Donated to Woodlands County**

- a. Donations involving land, buildings, infrastructure, or other complex assets donated to Woodlands County shall not be accepted without appropriate due diligence.
- b. Council directs Administration to establish due diligence requirements that may include environmental assessments, legal review, title searches, condition assessments, insurance review, and evaluation of future operating and maintenance costs.
- c. Woodlands County shall not be obligated to incur costs associated with the review, due diligence, or assessment of a proposed donation or asset donated to the County.
- d. Council authorizes Administration to determine whether such costs are to be borne by the donor, reimbursed by the donor, or funded by the County where acceptance of the donation is in the County's interest.
- e. No donation or asset shall be accepted where required review or due diligence costs cannot be reasonably addressed or funded to the satisfaction of the Chief Administrative Officer.

**5. Fire Services Specific Provisions**

- a. Donations intended to support fire department societies, including fundraising for community events, amenities, training activities, or society-led initiatives, must be directed to the applicable Fire Department Society and not to Woodlands County.
- b. Donations made to Woodlands County for fire services shall be managed by the County and used solely for approved fire service purposes in accordance with accepted donor intent and County priorities.
- c. Any equipment, infrastructure, or capital assets intended for fire service operations that are donated to Woodlands County or purchased using funds donated to Woodlands County shall become County-owned assets. County-owned fire service assets shall be assigned to the applicable fire department for operational use and shall remain subject to County policies respecting insurance, maintenance, asset tracking, lifecycle planning, and disposal.
- d. Notwithstanding Clause 5c the Chief Administrative Officer is authorized to accept on behalf of



Woodlands County, lease agreements for Fire Service equipment and assets from Fire Department Societies, provided that:

- i. The Equipment supports compliance with Council-approved Fire Service Levels or operational requirements;
  - ii. The Lease does not create an unfunded financial liability beyond the approved Budget.
- e. Equipment or assets purchased by a Fire Department Society and offered for use in County fire service operations shall be treated as assets proposed for donation or lease to Woodlands County. Such assets shall not be accepted, insured, maintained, assigned, or authorized for operational use by County firefighters unless and until the County has formally approved acceptance of the asset in accordance with this Policy. Acceptance shall be subject to confirmation of ownership, insurance, maintenance, operational suitability, and lifecycle responsibilities, and to the applicable approval authority set out in this Policy.

**6. Reporting to Council**

- a. Administration shall provide Council with a quarterly report identifying all donations and assets donated to Woodlands County with a value greater than ten thousand dollars accepted during the reporting period.

**7. Interpretation**

- a. In the event of any inconsistency or ambiguity between this Policy and past practices, informal arrangements, or internal documents relating to donations, this Policy shall govern future decisions unless Council directs otherwise by resolution.

*Original Signed*

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CAO Signature

**END OF DOCUMENT**

**Version Control**

This section tracks all revisions to the policy. Administrative changes made under CAO authority must not alter the policy's original intent and are logged accordingly. Council-approved revisions are noted with corresponding resolution numbers.

<i><b>Version</b></i>	<i><b>Date</b></i>	<i><b>Approved by</b></i>	<i><b>Type of Change</b></i>	<i><b>Summary of Change</b></i>	<i><b>Reference</b></i>