



**City of Lloydminster
Request for Decision (RFD)**

Subject Matter: Donation Policy No. 134-12

Department: Chief Financial Officer

Presented By: Adèle Wakaruk

Council Meeting Date: October 2, 2023

Recommendation:

That Council approve Donation Policy No. 134-12 as presented.

Issue: Establish a policy to administer the acceptance and issuance of donations by the City.

Background: Due to the generosity of our community, the City receives donations to help provide programs and services to residents.

Donations, received and issued, can impact the City in the following ways:

- As a qualified donee, the City can issue donation receipts for eligible donations. This process is regulated by the CRA, and non-compliance can result in revocation of qualified donee status.
- Acceptance of a donation may be subject to certain conditions and restrictions of the donor. It may not always be in the City's best interest to accept such donations as they can result in a financial burden to the City.
- Donations may not be in alignment with the City's programs, services, and activities. Such donations could be deemed to not be in the public interest of the City.
- The City supports the local community in a variety of ways, which can include donations. However, there may be more effective ways to provide monetary support.

Proper guidance is required to ensure consistent and appropriate treatment of donations in response to the above listed issues.

This policy has been developed to address the following areas:

- Criteria for accepting and refusing donations
- Requirements for allocation of restricted donations
- Official Donation Receipting (tax receipts)
- Donor Acknowledgements
- Donations Disbursed by the City

Options:

1. That Council approve Donation Policy No. 134-12 as presented.
2. That Council not approve Donation Policy No. 134-12 as presented.
3. That Council request further information and that the item be brought forward to a future Regular Council Meeting for decision.



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Alignment with Strategic Plan: This item is in alignment with the following strategic area: Delivering Good Governance. This policy will ensure consistent and appropriate treatment of donations and maintain compliance with CRA requirements.

Legal Review: N/A

Governance Implications: Establishing a new policy.

Budget/Financial Implications: The City does not budget for donations received. However, the City does budget for donations disbursed through the annual budgeting process.

Environmental Implications: N/A

Report Approval Details

Document Title:	Donation Policy No. 134-12.docx
Attachments:	- Donation Policy No. 134-12.docx
Final Approval Date:	Sep 25, 2023

This report and all of its attachments were approved and signed as outlined below:

Denise MacDonald

Doug Rodwell

Dion Pollard