

Bargaining Unit employees should review their appropriate Collective Bargaining Agreement (CBA) to determine if this procedure applies to them. In case of a conflict between the applicable CBA and these procedures, the provision in the CBA controls.

Procedure No.:
Revision No.: 1

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Donations

Purpose:

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

Procedures:

1. **Types of Property.** Types of property that may be offered as a gift to Alachua County:
 - a. Real property, including land and improvements
 - b. Tangible Personal Property, such as vehicles, machinery/equipment or furnishings
 - c. Intangible Personal Property, such as 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.
 - b. The Board of County Commissioners ("Board") shall accept or reject:
 - i. Real property or
 - ii. Personal property valued at \$25,000 or greater.
 - c. The County Manager, or designee, may accept or reject gifts of personal property, such as personal hygiene goods, clothing, gift certificates, toys and other miscellaneous items for distribution to citizens of Alachua County or animals housed at Animal Services as long as the value shall not exceed \$750 for any single item.
 - d. In determining whether a gift of property should be accepted by the County, the County Manager, or designee, shall consider the property's marketability, carrying costs, any potential environmental or liability risks and any other relevant factors.
 - i. Furthermore, the County or donor may choose to have an appraisal conducted.
 - ii. Should the donor request an appraisal, the donor shall bear the cost of said appraisal.
 - e. The County reserves the right to refuse any gift of property for any reason.
3. **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.
4. **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.
5. **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.

County Manager

County Attorney