



POLICY # 2215

Donations and Gifts

VERSION # 2

APPROVED BY BOARD

6/26/2025

APPLIES TO

Division

Districtwide

Sub-Division

Administration

VERSION	REVISION DATE	DESCRIPTION OF CHANGE/SUPERSEDE	AUTHOR
1	July 2012	Initial	Unknown
2	6/1/2025	Updates to the original policy including the removal of the non-donation naming stipulations and creating its own standalone policy (#6115)	Administrative Director

RATIONALE

These guidelines are established to define rules and procedures for accepting non-monetary donations and monetary gifts, and defining naming opportunities for District parks, facilities, and specific features. The Administrative Director will provide oversight and continuity to the donation and gifting process.

TERMS AND DEFINITIONS

TERM	DEFINITION
Parks	Open space areas used for public recreation, which are owned and managed by the District.
Facilities	Buildings or amenities owned and managed by the District to conduct District business.
Specific Features	Amenities that could be located within a park or as part of a facility. Specific features may include, but are not limited to, athletic fields, gymnasiums, meeting rooms, picnic shelters, groves, walkways, trails, ball fields, tennis and basketball courts, aquatic facilities, and playground equipment.

PROCEDURE

Donations Defined

Donations or gifts will be considered on a case-by-case basis and assessed for potential conflict of interest and alignment with the District’s mission and values.

Non-Monetary Donations

Non-monetary donations, also known as in-kind contributions, are gifts of goods or services that are offered to the District for free or at a reduced cost. The gifts are intended to be used in the form in which they are given. Examples of non-monetary donations include household items, equipment, supplies, furniture, and professional services.

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Non-monetary donations will be considered for approval by the General Manager, unless the donation is an improvement to a District park and facility. Donations that are improvements to District parks and facilities shall be approved at the discretion of the Board.

The following guidelines should be considered prior to accepting non-monetary donations:

1. The donated item will become the property of the District.
2. Where applicable, design and installation standards will be determined by the District, with costs to be borne by the donor, at the discretion of the General Manager.
3. The donation and any attached conditions should promote the mission and goals of the District.

Monetary Gifts

A monetary gift refers to a financial contribution made by an individual, corporation, foundation, or other entity to support the mission and activities of the District. Such donations to the District require the donor to specify a particular use for the funds in alignment with the District's goals and programs.

Monetary Donations shall fall into the following categories:

1. Naming Opportunities
2. Pledges
3. Special Tributes/Memorials

Naming Opportunities in Recognition of Donations

Naming opportunities are available to individuals and families, businesses, foundations, and organizations. Naming opportunities for District parks, facilities and amenities offer donors a prominent, meaningful way in which to be recognized and/or to recognize others for significant gifts. Naming opportunities are valid for a minimum of 5 years and are subject to the Board of Directors' approval. The District, in consultation with the Board, will define the naming opportunities that are available.

Pledges

A pledge is a commitment made by an individual, corporation, or organization to donate a specific amount of money or resources, typically within a designated timeframe. Unlike an immediate donation, a pledge represents a promise to provide financial support at a future date or through installments, often as part of a fundraising campaign or capital project. Pledges can be through various vehicles, including a charitable trust or individual retirement account (IRA). Pledges can also be considered one-time gifts.

Special Tributes/Memorials

A special tribute or memorial donation is a financial contribution made in honor or memory of an individual, family, business and/or organization. This type of donation is often given to recognize a significant milestone, achievement, or in remembrance of someone who has passed away. The funds from these donations may be directed toward a specific program or purpose within the organization, often aligning with the values or interests of the entity being honored or memorialized. In some cases, these donations may also result in a naming opportunity or another form of recognition as a lasting tribute.

Monetary donations will be considered for approval by the General Manager, unless the condition for the donation results in an improvement to a District park and facility. Donations that are improvements to District parks and facilities shall be approved at the discretion of the Board.

Procedure

Submission

A donor interested in contributing to the District will specify whether their contribution is monetary or non-monetary. The donor will also indicate if they are seeking a naming opportunity, making a pledge, or offering a special tribute or memorial. This information should be submitted in writing to the General Manager.

Acceptance

If there is proposed donation that results in an improvement to a District park and facility, the Board of Directors will make a determination regarding acceptance at a Regular Board meeting.

The District may consider the following acceptance criteria, as applicable:

1. The donation and any attached conditions should support the District's Master Plan and/or long-range plan for which it is intended.
2. The donation and any attached conditions should promote the mission and goals of the District.
3. Any addition, improvement or enhancement to a park and/or facility as a result of the donation and any attached conditions should be economically feasible for the District.
4. Physical property donations should be of adequate size, with characteristics suitable for park and/or facility development.

Gift Agreement

After a donation or gift has been accepted, a gift agreement will be executed between the District and the donor to ensure that all significant charitable contributions are properly documented, aligned with donor intent, and managed in a transparent and responsible manner.

Acknowledgment

Once accepted, the District will formally acknowledge the donation, through a thank-you letter or receipt for tax purposes.

Removal

The District reserves the right to remove and/or relocate donated amenities, markers, or plaques when they interfere with site safety, maintenance, or construction activities, or for any other reason deemed necessary by the District, including but not limited to concerns over vandalism, age, reputational impacts, or unsightly conditions. The District will make every attempt to contact the donor prior to removal or relocation. In certain situations, such as safety or emergency, the notification may be made after relocation or removal.

Donation Exceptions

If a donation is offered to the District that falls outside the established guidelines, District staff will bring it to the Board for consideration. Furthermore, if District staff identify a fundraising activity involving

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donations that is not covered by this policy, they will submit the fundraising plan to the Board for approval.

Authority: General Manager, Board of Directors
