



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
JANUARY 13, 2025 JOINT RECREATION AND COMMUNITY WELLNESS ADVISORY  
COMMITTEE AND YOUTH ADVISORY COMMITTEE MEETING  
IN-PERSON AT THE PUSLINCH COMMUNITY CENTRE –  
23 BROCK RD S, PUSLINCH

## A G E N D A

DATE: January 13, 2025

MEETING: 6:00 P.M.

≠ Denotes resolution prepared

1. Call the Meeting to Order
2. Roll Call
3. Moment of Reflection
4. Confirmation of the Agenda ≠
5. Disclosure of Conflict of Interest
6. Delegations
7. Consent Agenda ≠
  - 7.1. May 6, 2024 Joint Recreation and Youth Advisory Committee Minutes
8. Reports ≠
  - 8.1. Report – JRY-2025-001 – Boreham Park Tree Planting Initiative Update  
*Recommendation:*  
*That Report JRY-2025-001 entitled Boreham Park Tree Planting Update be received for information.*
  - 8.2. 6:05 P.M. Report – JRY-2025-002 – Proposed Donation Policy

*Recommendation:*



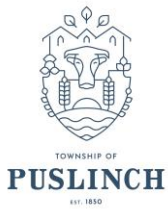
THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
JANUARY 13, 2025 JOINT RECREATION AND COMMUNITY WELLNESS ADVISORY  
COMMITTEE AND YOUTH ADVISORY COMMITTEE MEETING  
IN-PERSON AT THE PUSLINCH COMMUNITY CENTRE –  
23 BROCK RD S, PUSLINCH

*That report HER-2025-003 entitled Proposed Donation Policy be received for information;  
and,*

*That the following comments from the Joint Recreation and Community Wellness Advisory  
Committee and Youth Advisory Committee be provided to Council for its consideration  
regarding the Proposed Donation Policy:*

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9. Correspondence
10. Announcements
11. Notice of Motion
12. New Business
13. Adjournment ≠



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
MAY 6, 2024 JOINT RECREATION AND YOUTH ADVISORY COMMITTEE  
IN-PERSON MEETING AT 23 BROCK RD S, PUSLINCH ON

## MINUTES

DATE: May 6, 2024

MEETING: 6:00 P.M.

The May 6, 2024 Joint Recreation and Youth Advisory Committee was held on the above date and called to order at 6:10 p.m. via in person participation at the Puslinch Community Centre at 23 Brock Rd S, Puslinch.

### 1. CALL THE MEETING TO ORDER

### 2. ROLL CALL

Attendance:

Councillor Sara Bailey

Councillor Jessica Goyda

Aaron Dochstader

Laz Holford

Oliver Van Gerwen

Katey Whaling

Ayla Panylo

Joanna Jefferson

Mary Christidis – arrived at 7:30 p.m.

Xander Wineberg – arrived at 7:30 p.m.

Absent:

Kenzo Szatori

Carter Devries

Talia Wineberg

Stephanie McCrone

Staff in Attendance:

Laura Emery, Communications and Committee Coordinator

Sarah Huether, Interim Deputy Clerk

### 3. MOMENT OF REFLECTION



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
MAY 6, 2024 JOINT RECREATION AND YOUTH ADVISORY COMMITTEE  
IN-PERSON MEETING AT 23 BROCK RD S, PUSLINCH ON

4. CONFIRMATION OF THE AGENDA

Resolution No. 2024-009:

Moved by Ayla Panylo and  
Seconded by Aaron Dochstader

That the Joint Recreation and Youth Advisory Committee approves the May 6, 2024  
Agenda as circulated.

CARRIED

5. DISCLOSURE OF CONFLICT OF INTEREST

None

6. DELEGATIONS

None

7. CONSENT AGENDA

Resolution No. 2024-010:

Moved by Katey Whaling and  
Seconded by Oliver Van Gerwen

That Consent Agenda items 7.1 listed for the May 6, 2024 Joint Recreation and Youth  
Advisory Committee meeting be received for information.

CARRIED

8. COMMITTEE AND STAFF REPORTS

8.1 Ice Breaker Activity

Resolution No. 2024-011:

Moved by Ayla Panylo and  
Seconded by Joanna Jefferson

That the Ice Breaker Activity be received for information.

CARRIED



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
MAY 6, 2024 JOINT RECREATION AND YOUTH ADVISORY COMMITTEE  
IN-PERSON MEETING AT 23 BROCK RD S, PUSLINCH ON

8.2. Report JRY-2024-003 – Recreation Advisory Committee and Youth Advisory Committee  
Goals and Objectives Review

Resolution No. 2024-012:

Moved by Aaron Dochstader and  
Seconded by Katey Whaling

That report JRY-2024-003 entitled Recreation Advisory Committee and Youth Advisory  
Committee Goals and Objectives Review be received for information.

CARRIED

8.3. Report JRY-2024-004 – Boreham Park Sub-committee

Resolution No. 2024-013:

Moved by Laz Holford and  
Seconded by Aaron Dochstader

That report JRY-2024-004 regarding the Boreham Park Sub-committee be received for  
information; and,

That staff contact The Wellington County Green Legacy Programme, to request their  
assistance in conducting a site assessment of Boreham Park, to determine the best species  
of trees to utilize, and the best location for them to be planted, and report back any  
findings at a future meeting.

CARRIED

9. CORRESPONDENCE

None

10. ANNOUCEMENTS

Committee member Joanna Jefferson announced that there is a three day leadership  
program for Grade 10 students, hosted by the University of Guelph. Anyone interested, is  
to contact the Optimist Club of Puslinch.

Councillor Sara Bailey announced that Firefighter Appreciation Day has just passed and  
that there is paper and markers for Committee members to create posters to show their  
appreciation for the Puslinch Fire and Rescue Services. . These posters can then be put in  
the Fire Hall.



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
MAY 6, 2024 JOINT RECREATION AND YOUTH ADVISORY COMMITTEE  
IN-PERSON MEETING AT 23 BROCK RD S, PUSLINCH ON

11. NOTICE OF MOTION

None

12. NEW BUSINESS

Councillor Sara Bailey shared with the committees, the idea of having the Committees showcase the new Puslinch Community Centre Park renovations through social media. This idea aligns with the Recreation Advisory Committee in the Recreation Facilities Promotion Sub-committee and the Community Liaison Sub-committee.

13. ADJOURNMENT

Resolution No. 2024-014:

Moved by Lax Holford and  
Seconded by Xander Windeberg

That the Joint Recreation and Youth Advisory Committee hereby adjourns at 7:48 p.m.

CARRIED



## REPORT JRY-2025-001

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TO: Recreation and Community Wellness Advisory Committee and Youth Advisory Committee Co-Chairs and Members of Committee

PREPARED BY: Laura Emery, Communications and Committee Coordinator

PRESENTED BY: Laura Emery, Communications and Committee Coordinator

MEETING DATE: January 13, 2025

SUBJECT: Boreham Park Tree Planting Update

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### RECOMMENDATION

That Report JRY-2025-001 entitled Boreham Park Tree Planting Update be received for information.

#### Purpose

The purpose of this report is to provide the Committees with an update on the Boreham Park Tree Planting initiative.

#### Background

Council, at its meeting on November 6, 2024, discussed the resolved as follows,

Resolution No. 2024-387: Moved by Councillor Goyda and  
Seconded by Councillor Bailey

That Report ADM-2024-053 entitled Boreham Park Tree Planting Update be received for information; and,

That Council direct staff to order 100 trees from Wellington County Green Legacy Programme for planting in the Spring of 2025; and,

That Council approve trees to be planted on areas #1, #3, #5 and #8 as indicated on the site plan in Schedule A to this report; and,

That Council direct staff to reach out and organize a Tree Planting Ceremony with the Aberfoyle Public School and Township's Youth Advisory Committee; and,

That Council direct staff to report back on potential options to water the newly planted trees in the spring/summer of 2025; and,

That Council request that staff determine if shade trees can be planted near the benches in the park.

CARRIED

### Comments

Staff, in collaboration with Wellington County Green Legacy Tree Planting Programme finalized a tree site plan to be planted at Boreham Park in the Spring of 2025. The complete sales order is attached as Schedule "A" to this report. Trees will include:

- 40 Norway Spruce, 13 hardwoods (#1 on original site plan);
- 30 White Spruce (#3 on original site plan);
- 8 hardwoods (#5 on original site plan);
- 9 hardwoods (#8 on original site plan).

Wellington County Green Legacy Tree Planting Programme will be providing the trees to the Township will deliver the trees to Boreham Park at no cost. The planting, maintenance and upkeep is the responsibility of Township staff.

- Planting: It is estimated that planting 100 trees, would take 8 hours with current staffing resources. Council has directed staff to plan a Tree Planting Event in the Spring of 2025 with the Youth Advisory Committee and with Aberfoyle Public School.
- Maintenance and upkeep: Staff have mulch and will be purchasing stakes and wiring for the trees. Staff will be received a watering tote to be put at Boreham Park to assist with watering needs.

When a tree planting date has been scheduled, staff will reach out to the Youth Advisory Committee to confirm Committee members availability.

### Financial Implications

\$3,000 has been included in the 2025 proposed budget for the stakes and wiring.

### Applicable Legislation and Requirements

None

### Engagement Opportunities

Completed to date:



- EngagePuslinch survey
- Mailout to property owners around Boreham Park

Tree Planting Event:

- Township Website
- Township Social Media
- Aberfoyle Public School Newsletter
- Media release

Attachments

Schedule "A" - Sales Order from Wellington County Green Legacy Programme

74 Woolwich Street  
 Guelph, ON Canada N1H 3T9  
 www.greenlegacy.ca  
 tel 519 546-2228  
 fax 519 249-0339  
 HST/GST - R106975485



# SALES ORDER

order # 2025-0025  
 date 9/25/2024

**billing address** Township of Puslinch

**contact** Laura Emery

Municipality

Puslinch

PRODUCT	DESCRIPTION	QUANTITY	UNIT PRICE	SUB-TOTAL
Kentucky Coffeetree - 15 gal	Gymnocladus dioica, pot-in-pot	2	\$0.00	\$0.00
Maple, Silver - 15 gal	Acer saccharinum, pot-in-pot	2	\$0.00	\$0.00
Maple, Silver - Large Pots (5-10gal)	Acer saccharinum, 7 gal pot	2	\$0.00	\$0.00
Tuliptree - 15 gal	Liriodendron tulipifera, pot-in-pot	2	\$0.00	\$0.00
Elm, American (U of G Tissue Culture) - 15 gal	Ulmus americana, pot-in-pot	6	\$0.00	\$0.00
Redbud - Medium Pots (3gal)	Cercis canadensis, 3 gal pot	3	\$0.00	\$0.00
Oak, Red - Medium Pots (2-5gal)	Quercus rubra, 2 gal pot	4	\$0.00	\$0.00
Maple, Sugar - Large Pots (5-10gal)	Acer sccharum, 7 gal pot	4	\$0.00	\$0.00
Ohio Buckeye - Large Pots (4 gal)	Aesculus glabra, 4 gal pot	5	\$0.00	\$0.00
Spruce, White - Medium Pots (2gal)	Picea glauca, 2 gal pot	30	\$0.00	\$0.00
Spruce, Norway - Largel Pots (4gal)	Picea abies, 4 gal pot	40	\$0.00	\$0.00

<b>remarks</b>	Boreham Park - Spring 2025 planting	<b>SUB-TOTAL</b>	\$0.00
	Area 1 - 40 norway spruce,13 hardwoods	<b>HST</b>	\$0.00
	Area 3 - 30 white spruce	<b>TOTAL</b>	\$0.00
	Area 5 - 8 hardwoods		
	Area 8 - 9 hardwoods		



## REPORT JRY-2025-002

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TO: Recreation and Community Wellness Advisory Committee and Youth Advisory Committee Co-Chairs and Members of Committee

PREPARED BY: Laura Emery, Communications & Committee Coordinator

PRESENTED BY: Laura Emery, Communications & Committee Coordinator

MEETING DATE: January 13, 2025

SUBJECT: Proposed Donation Policy

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### RECOMMENDATIONS

That Report JRY-2025-002 entitled Proposed Donation Policy be received for information; and

That the following comments from the Joint Recreation and Community Wellness and Youth Advisory Committee be provided to Council for its consideration regarding the Proposed Donation Policy:

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### Purpose

The purpose of this report is to seek comments from the Joint Recreation and Community Wellness and Youth Advisory Committee on the proposed Donation Policy attached as Schedule A to this Report.

### Background



Council at its meeting held on June 16, 2021 through Council Resolution No. 2021-184 directed staff to bring forward a formal donation policy for Council's consideration. The Township has developed the proposed Donation Policy attached as Schedule A to this report based on other donation policies currently in place at other municipalities.






The primary purpose of a Donation Policy is to ensure that a donation offered to the Township is in keeping with the following general objectives:

- It is in-line with or compatible with services or facilities that the Township currently has or is intending on providing.
- It will be able to be supported/maintained/operated/ and ultimately replaced at the end of its service life with the current resources and finances of the Township or alternatively through a Council-approved increase to the current resources and finances of the Township as needed.
- It is safe and appropriate and in compliance with any applicable regulations or guidelines for its use/implementation at a Township run public facility.
- It is in compliance with Township policies and by-laws.
- Whether the donation covers the entire cost of installation and ongoing operations. If not, an appropriate plan for any outstanding costs.
- The donation is handled in a way that is in compliance with any applicable requirements from the Canada Revenue Agency and the Income Tax Act.

Commemorative Bench and Tree Program

The following section outlines other municipal costing associated with commemorative bench and tree programs:

Municipality	Bench	Tree	What is included?	Renewal period & Fee
Township of Terrace Bay	<p>\$1,000</p> <p><b>BENCH \$1000.00</b> <b>4 Available</b></p> 	N/A	Refurbishment and maintenance of the memorial bench for the first ten years, plus a personalized engraved plaque.	10 years, \$200
Town of Oakville	<p>\$1,923</p> 	N/A	Refurbishment and maintenance of the memorial bench for the first 5 years, plus a personalized cast bronze plaque.	5 years, \$788.50

<p>City of Toronto</p>	<p>\$2,530</p> 	<p>\$738</p> 	<p>A newly installed bench with an engraved metal plaque and a newly planted tree with an engraved metal plaque installed in a concrete base.</p>	<p>After the warranty period, (Plaque 2 years, Tree 5 years, Bench 10 years) the city reserves the right to remove any damaged plaques, benches or trees. Requests for repairs or replacements after the warranty period will be charged to the applicant.</p>
<p>Municipality of Bluewater</p>	<p>\$3,000</p> 	<p>\$500 Tree (No Picture)</p>	<p>Laser-cut plaques are part of the bench. The choice of wording for the bench plaque is offered on the request form. Plaques for trees are not available at this time.</p>	<p>Trees 3 years no charge. Benches will be maintained for 5 years and plaques will be maintained for a maximum of 3 years. After 10 years, the Municipality holds the right to remove the bench if it becomes unsafe or unsightly. Replacement for vandalism will occur 1 time for a tree or bench.</p>
<p>Municipality of Port Hope</p>	<p>\$2,100</p>  <p>Garden Bench</p>	<p>\$750</p> 	<p>Tree – planting &amp; tree maintenance + \$250 for granite stone plaque. Bench-installation and 3 x 6 inch plaque included.</p>	<p>No info on renewal</p>

It is recommended that the Township of Puslinch implements the following:

### Commemorative Tree

It is recommended that the Township install a minimum size tree of 6 foot high with a 3.5 square feet fruit ball (root system). The maple hardwood tree is recommended as it performs well in the Township's climate zone and is pest resistant. Estimated cost for this tree including installation by Township staff (ie. planting stakes and water bag), maintenance and plaque is estimated at \$1,350. This would be for the full lifecycle of the tree. No additional costing is expected as maintenance and trimming would be included within the Township's current service level for tree maintenance.

### Commemorative Bench

It is recommended that the Township install benches similar to the benches installed at the Puslinch Community Centre Park and Boreham Park (ie. aluminum type construction with an oil paint/natural finish). Estimated cost for this bench including installation by Township staff, maintenance and plaque for a ten-year period is estimated at \$2,500. Aluminum benches may need to be removed and sent out to a sandblaster to be repainted and/or refinished and will be identified to be inspected for rehabilitation after 10 years. Renewal fee to be determined at the time of replacement based on actual costs for the replacement/refinish of the bench to be paid by the original Donor.

### Commemorative Plaque

Small plaque will be mounted on the bench/tree by Township staff.

- 3 x 6 inch silver aluminum plaque - \$331 – the aluminum plaque is recommended due to outdoor durability and cost.
- This cost is already included in the price of the Tree/Bench as outlined above.

### Financial Implications

Known donations are budgeted in the annual Capital and Operating budgets.

### Applicable Legislation and Requirements

Income Tax Act

Canada Revenue Agency guidelines and standards

### Attachments

Schedule A – Proposed Donation Policy



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<b>Title:</b>	<b>Donation Policy</b>
<b>Policy No.</b>	<b>2025-001</b>
<b>Adoption:</b>	<b>February 12, 2025</b> by Council Resolution No. 2025-XXX
<b>Subject:</b>	<b>Donation Policy</b> <b>File No: A09 DON</b>

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## 1. Introduction

The **Township** of Puslinch (**Township**) recognizes that individuals or organizations may wish to make **Donations** to support **Township** projects, programs or services. The **Township** welcomes **Donations** that support **Township** projects, programs or services for purposes that are consistent with the **Township's** values, principles, and objectives.

Uniform criteria and procedures guide the review and acceptance of such **Donations**, confirm that the **Township** has relevant and adequate resources to administer such **Donations**, and ensure that the **Township** appropriately acknowledges the generosity of the **Donor**.

## 2. Purpose

This policy outlines procedures, in compliance with the Income Tax Act and Canada Revenue Agency (CRA) guidelines, for:

- a) Accepting **Donations**;
- b) Issuing **Official Donation Receipts** for tax purposes;
- c) Managing the collection, recording, and allocation of **Donations**; and
- d) Recognizing contributions from the public.

## 3. Specific Objectives

- a.) To establish and guide relationships with **Donors** who share the **Township's** commitment to provide a high-quality civic environment;
- b.) To enrich our community by responsibly and efficiently managing **Donations**;

- c.) To generate revenue to fund new and existing facilities, projects, programs and activities approved by Council for the benefit of the **Township** and its residents; and
- d.) Collaborate with community organizations whose missions reflect the **Township's** values and commitment to shared principles and objectives.

#### **4. Scope**

This policy applies to all **Donations** provided to the **Township** that support projects, programs or services offered by the **Township** including:

- a) Monetary **Donations**;
- b) **Gift-In-Kind Donations** (such as **Art**, furniture, equipment, materials of historical interest, property, etc.), other than cash, which is an **Eligible Donation**;
- c) **Sponsorship** and **Naming Rights** agreements between the **Township** and community partners, businesses, not-for-profit organizations and individuals that contribute either financially or in-kind to the **Township** in return for recognition, public acknowledgement, or other promotional considerations; and
- d) Contribution to a **Township** Park through the Commemorative Bench and Tree Program as a tribute to an individual or organization.

#### **5. Definitions**

For the purpose of this policy, unless otherwise stated, the following definitions shall apply:

- a.) **Advantage:** This is generally the total value of any property, service, compensation, use, or any other benefit as partial consideration for, in gratitude for, or in any other way related to the gift.
- b.) **Advertising:** Refers to a commercial message directed at a specific audience, usually paid for by the advertiser and with no implied association between the advertiser and the organization offering the **Advertising** opportunity.
- c.) **Appraisal:** An independent individual knowledgeable about the principles, theories, and procedures of the applicable valuation discipline, and follow the Uniform Standards of Professional **Appraisal** Practice or the standards of the profession to estimate the monetary value of a **Donation**.



- d.) **Art:** Cultural objects and artistic items such as, but not limited to, prints, fine **Art** posters, sculpture, fine **Art** photography or paintings acquired by the **Township** through a **Donation**.
- e.) **Beneficiary Department Head:** The Director, or designate, of the **Township** department for which a **Donation** is designated or intended. The Chief Administrative Officer or designate shall act as the **Beneficiary Department Head** if no department is designated or intended.
- f.) **Designated Donation:** **Donation** that is designated at the **Donor's** request for a specific **Township** department, location, or purpose and must be used exclusively for the specified purpose of the **Donor**.
- g.) **Donation:** A monetary gift, bequest, financial contribution including cash, profit from the sale of goods for the purpose of fundraising, or in-kind contributions of tangible property, which has been given to the **Township** voluntarily and without any contractual obligation or compensation or non-monetary consideration (ie. **Advertising**, services, etc.).
- h.) **Donor:** A person or other legal entity that proposes to provide a **Donation** to the **Township**.
- i.) **Eligible Donation:** **Donation** which can be acknowledged with an **Official Donation Receipt** for income tax purposes, in accordance with CRA guidelines meeting the following criteria:
- i. Be a transfer of property to the **Township** (e.g. money, **Gift-In-Kind Donation**); and
  - ii. Be voluntarily given without any legal obligation, contractual requirement, or conditions imposed on the use of the **Donation**.
- j.) **Fair Market Value:** This is usually the highest dollar value that a property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are acting independently of each other. The **Fair Market Value** does not include taxes paid on purchasing the item; taxes are costs incurred by the purchaser.
- k.) **Fundraising Campaign:** A program which is designed to raise funds to support a specific **Township** project, program or service as approved by Council and which is conducted by either **Township** staff only or by **Township** staff in partnership with an Advisory Committee of Council or an outside organization. A **Fundraising Campaign** may include the sale of goods, with the profit from the sale being designated as a **Donation**.
- l.) **Gift-In-Kind Donation:** A gift of tangible property (ie. **Art**, furniture, equipment, material of historical interest, etc.), other than cash, that is an **Eligible Donation**.

- m.) **Naming Rights:** Refers to a contractual agreement for a defined period of time where a third party provides goods, services, or financial contribution in return for access to the commercial/marketing potential associated with rights for the inclusion and public display of the third party's name as part of the name of a **Township Asset** or subcomponent of a **Township Asset**.
- n.) **Net Amount of Donation:** The **Fair Market Value** of the **Donation** less any **Advantage** received or to be received by the **Donor** as a result of the **Donation**.
- o.) **Non-Qualifying Donation:** A **Donation** for which an **Official Donation Receipt** cannot be issued in accordance with CRA guidelines including:
- i. Gifts of service including any non-monetary assets without physical substance, such as services, time, skills, effort;
  - ii. The payment of a basic fee for admission to an event or to a program;
  - iii. **Sponsorship;**
  - iv. The purchase of goods or services and/or silent auction items for fundraising; and
  - v. A **Donation** of business marketing products such as supplies and merchandise.
- p.) **Official Donation Receipt:** A receipt issued by the **Township** as a **Qualified Donee** under the Income Tax Act, for an **Eligible Donation** made to the **Township**, which may be used by the **Donor** to claim a tax credit on their income tax return.
- q.) **Qualified Donee:** An organization that under the Income Tax Act may issue an **Official Donation Receipt** for a **Donation** that is received from a **Donor**.
- r.) **Sponsor:** Refers to the business, not-for-profit organization or individual that enters into an agreement to contribute financially or in-kind to the **Township** in exchange for the rights to a public association with a **Township Asset**.
- s.) **Sponsorship:** Refers to a marketing-oriented, contracted arrangement that involves the payment of a fee or payment in-kind by a company in return for the rights to a public association with an activity, item, person or property for mutual commercial benefit. **Sponsorships** can come in the form of financial assistance, non-cash goods or a contribution of skills or resources. **Sponsorships** are a **Non-Qualifying Donation**.
- t.) **Township:** The Corporation of the **Township** of Puslinch.

- u.) **Township Asset:** Refers to an item, object, thing (including a service, program, event or activity) or real estate property owned by the **Township**.
- v.) **Undesignated Donation:** A **Donation** provided to the **Township** without any restrictions in the way it may be expended and is available to use for such purposes as the **Township** determines will advance its interests and priorities.

## 6. Accepting Donations

- a.) All **Donations** will be evaluated by the **Township** prior to acceptance to determine whether the **Donation** is:
  - i. Consistent with the **Township's** mandate, priorities, programs, services and activities offered by the **Township** and deemed by the **Township** to be in the public interest. A **Donor** who wishes to make a **Donation** that supports special purposes for an organization independent of the **Township** should be directed to that organization;
  - ii. In accordance with applicable **Township** by-laws, policies and resolutions as well as compliance with the laws, conventions and treaties of the other levels of government;
  - iii. Given voluntarily, without any compensation, conditions, or non-monetary consideration such as **Advertising**, promotion or services. This provision does not apply to **Sponsorships** and **Naming Rights**;
  - iv. Mitigated from associated risks or potential liabilities, including environmental;
  - v. Given from a **Donor** that is not currently in litigation against the **Township** and does not represent a reputational risk to the **Township** through involvement in activities that are contrary to the values of the **Township**; and
  - vi. Used for official **Township** business, and not for political activities or other personal business.
- b.) A **Donation** to an established **Fundraising Campaign** includes initiatives that have received prior Council approval (ie. Doors of Puslinch posters, Parks Revitalization Projects, Electronic Sign Replacement, etc.).
- c.) A **Donation** that is given to the **Township** intended as a flow through to a specified recipient who is not a **Qualified Donee** will not be accepted by the **Township**.
- d.) If the **Township** is unable to fulfill the **Donor's** request regarding a **Designated Donation**, the **Donation** shall be returned, unless the **Donor** redesignates the **Donation**.

- e.) An **Undesignated Donation** shall be used for general or priority needs as determined by the **Township**.
- f.) The **Township** has no obligation to accept any **Donation** proposed by a **Donor**. The **Township** reserves the right in its sole discretion to accept or decline any **Donation**. The following individuals have authority to accept **Donations** in compliance with this policy. For **Donations** with a:
- i. Value of \$5,000 or less - **Beneficiary Department Head** and Director of Finance/Treasurer;
  - ii. Value between \$5,000 and \$25,000 - Chief Administrative Officer, Director of Finance/Treasurer and the **Beneficiary Department Head**;
  - iii. Value exceeding \$25,000 and/or any **Donation** requiring the signing of an agreement will be prepared for Council's consideration; and
  - iv. If a **Donation** is declined, the Chief Administrative Officer, Director of Finance/Treasurer and the **Beneficiary Department Head** shall advise the **Donor** of the reason in writing.
- g.) The **Township** does not provide legal, accounting, tax or other such advice to a **Donor** regarding a **Donation**. Each **Donor** is ultimately responsible for ensuring the **Donor's** proposed **Donation** meets its charitable, financial and estate planning goals. As such each **Donor** is encouraged to meet with a professional advisor before making any **Donation** to the **Township**.

## 7. Gift-In-Kind Donation

- a.) Section 6 of this policy pertaining to accepting **Donations** applies to a **Gift-In-Kind Donation**.
- b.) A **Gift-In-Kind Donation** does not become the property of the **Township** until accepted by the **Township**. Projects that result in the **Township** acquiring an asset require the following information to be provided to the **Township** by the **Donor**:
- i. Copy of all invoices of the asset(s) or external **Appraisal**;
  - ii. Itemized costs associated with transporting, installing, conservation treatment (if required), storage, annual maintenance costs, renewal, decommissioning, disposal, and replacement (where applicable);

- iii. Copy of plans or drawings including location co-ordinates for the asset(s);
  - iv. Estimated lifecycle of the asset(s);
  - v. Special restrictions on the **Gift-In-Kind Donation**, and if so, if those restrictions are acceptable to the **Township**;
  - vi. Any expenditures or maintenance obligations for the **Township** associated with the **Donation**; and
  - vii. Potential liabilities associated with the **Donation**.
- c.) The **Donor** may be responsible for any or all the costs associated with the **Gift-In-Kind Donation** as outlined in this section of the Policy.
- d.) **Gift-In-Kind Donations** to the **Township** must be free and clear of all conditions, restrictions and shall acknowledge that the use and management of the asset shall be entirely at the discretion of the **Township** (i.e. disposed of for cash or cash equivalent). The **Township** must have the capacity in its sole discretion to meet the initial and ongoing costs and obligations associated with the **Donation**.
- e.) A written valuation of a **Gift-In-Kind Donation** shall be submitted with an **Appraisal**, satisfactory to the Director of Finance/Treasurer, the Chief Administrative Officer and the **Beneficiary Department Head** to substantiate **Fair Market Value**.
- i. If the item is valued at \$1,000 or less, the item may be appraised by a **Township** staff member qualified to make the **Appraisal**. If the item is valued at more than \$1,000 an external **Appraisal** is required, unless there is a ready market for the item from which the **Fair Market Value** can be readily ascertained; and
  - ii. At the **Township's** discretion, any **Appraisal** not sufficient in form and content may be refused, and one or more additional external **Appraisals** satisfactory to the **Township** may be required to be produced. In the case of two or more **Appraisals**, the lowest appraised value amount will be used for the issuance of the **Official Donation Receipt**.
- f.) If accepted, a **Gift-In-Kind Donation** will be held in the name of the **Township** which will require a transfer of title or ownership. An agreement authorized by Council shall be required prior to acceptance of the **Gift-In-Kind Donation** with specific recommendations for conditions of acceptance including future use and disposition.

## **8. Sponsorships and Naming Rights**

- a.) **Sponsorships** and **Naming Rights** do not apply to the following:

- i. Events hosted by Members of Council;
  - ii. Philanthropic contributions, gifts or **Donations** in which property is voluntarily transferred by a third party to the **Township** without expectation of return;
  - iii. **Township Sponsorship** of external projects where the **Township** provides funds to an organization or where the **Township** is one of the multiple partners involved in hosting an event;
  - iv. Sale of **Advertising** or signage space on **Township**-owned facilities and printed materials, which involves the purchase of **Advertising** space sold at marketplace rates; and
  - v. **Sponsorship** and **Naming Rights** that pre-date this Policy.
- b.) Section 6 of this policy pertaining to accepting **Donations** applies for **Sponsorships** and **Naming Rights**. Acceptance is also based on, but not limited to, the value of the product, services, and monetary value provided to the **Township** including the requirement to enhance the development, delivery, awareness, or continuance of one or more **Township** program, service, or property.
- c.) **Sponsorships** and **Naming Rights** will be directly solicited by the Corporate Services Department to ensure the **Township**-wide **Sponsorship** and **Naming Rights** program is aligned with corporate objectives.
- d.) The **Township** will consider, but is not obligated to accept the following types of **Sponsorships** and **Naming Rights**:
- i. Organizations that wish to **Sponsor** municipal programs such as skating or other drop-in programs;
  - ii. **Naming Rights** may be accepted by the **Township** for a new **Township Asset** or a planned upgrade/renovation/replacement of an existing **Township Asset**; and
  - iii. Other **Sponsorships** and **Naming Rights** that are consistent with the **Township's** mandate, priorities, programs, services and activities offered by the **Township** and deemed by the **Township** to be in the public interest.
- e.) General provisions of **Sponsorships** and **Naming Rights** include:
- i. Opportunities shall be presented by the **Township** in an open, fair and equitable manner;

- ii. Proposals received from potential **Sponsors** shall outline the marketing benefits to be exchanged between both parties, the term of the **Sponsorship**, and demonstrate that the appropriate level of due diligence has been undertaken including market research and a valuation of the asset or program that is proposed to be sponsored or named;
  - iii. The **Township** reserves the right to refuse to enter into agreements for any **Sponsorships** or **Naming Rights** that originally may have been openly solicited by the **Township**;
  - iv. The **Township** will determine on a case by case basis if the **Sponsorship** or **Naming Rights** opportunity is a single source or competitive bid process;
  - v. Unsolicited **Sponsorship** or **Naming Rights** proposals received by the **Township** will be reviewed and evaluated in compliance with **Township** policies and procedures; and
  - vi. The **Township** reserves the right to reject any unsolicited **Sponsorships** or **Naming Rights** that have been offered to the **Township**.
- f.) An agreement shall be required prior to acceptance of the **Sponsorship** or **Naming Rights** including but not limited to the following:
- i. The **Sponsor** shall not use the **Township's** intellectual property or otherwise commit any act which the **Township** determines, in its sole and unfettered discretion, to be objectionable and/or a risk to the **Township's** reputation, integrity, image or rights;
  - ii. The **Township** does not endorse a **Sponsor's** products, services, or views;
  - iii. Recognition shall not unduly detract from physical attributes, character, integrity, or safety of the property or reasonably interfere with its enjoyment or use;
  - iv. Benefits expressly stated;
  - v. The **Township** must remain in control over the planning, delivery, management of the subject of the **Sponsorship** or **Naming Rights**;
  - vi. Shall respect the use of the **Township's** name, logo, and emblems;
  - vii. The cost and impact of changing existing signage and rebuilding community recognition, and incorporate those costs into the agreement;

- viii. The aggregate of all monies and value of goods and/or services given over the term of the agreement including any renewals or extensions;
- ix. Non-transferrable without the written consent of the **Township**;
- x. Termination provisions including the **Township's** right to terminate, at its sole discretion, should conditions arise that make the agreement no longer in the best interests of the **Township** or otherwise not in compliance with **Township** policy;
- xi. The term shall not exceed 10 years; and
- xii. Past agreements should not be regarded as a commitment for future agreements.

## **9. Commemorative Bench and Tree Program**

- a) The Commemorative Bench and Tree Program provides **Donors** an opportunity to gift one (or more) of these items to the **Township** recognizing a loved one on a commemorative plaque while enhancing the community's parks and open space areas.
- b) The costs associated with the program will be outlined in the **Township's** annual User Fees and Charges By-law. The current costs are outlined below:
  - i. Bench - \$2,500 (includes bench, installation, maintenance and plaque for a ten-year period); and
  - ii. Tree - \$1,350 (includes tree, installation, maintenance and plaque for the tree's lifetime).
- b) An **Official Donation Receipt** for the value of the item will be issued to the **Donor**.
- c) Commemorative items will only be installed from April 1<sup>st</sup> through October 31<sup>st</sup>, weather dependent. Installation will be completed by **Township** staff in accordance with **Township** standards and specifications. **Donors** will be notified once the item has been installed.
- d) Staff will maintain the commemorative item in the same manner as other **Township Assets**. If the location of the bench proves to cause concern due to vandalism or other issues, the **Township** may relocate the bench.
- e) The **Township** will be responsible for replacing the commemorative item or plaque (if required) within a two (2) year time frame including replacement for theft or vandalism. Any replacement required beyond two (2) years would be the responsibility of the **Donor**. Replacement for theft or vandalism will be paid by the **Township** one (1) time for the commemorative item or plaque.



- i. Ten (10) years from the installation date, the **Township** holds the right to remove a bench or plaque if it becomes unsightly;
- ii. Should the **Donor** wish to renew their bench or plaque after ten (10) years, a renewal fee may be charged;
- iii. If the **Donor** does not wish to renew their bench or plaque or the **Township** is unable to contact the **Donor**, the item(s) may be removed at the **Township's** discretion; and
- iv. It is the **Donor's** responsibility to contact the **Township** to maintain their most current contact information.

## 10. Accounting

- a.) Where **Donations** are accepted by the **Township**, the funds received will be recorded in the appropriate account by the Director of Finance/Treasurer or designate.
- b.) A **Designated Donation** shall be allocated to the specific **Township** department or project as part of the **Township's** annual financial reporting.
- c.) An **Undesignated Donation** shall be contributed to the corporate general revenue of the **Township**.
- d.) **Donations** may be spent only for their intended purpose and in accordance with the terms, conditions, restrictions or any agreement (if applicable) governing the use of the **Donation**.
- e.) **Donations** should be spent in the same fiscal year in which they were received. If the funds are not spent in the same fiscal year, the **Donation** may be placed in an assigned deferred revenue account to be used the following year. If the funds are to be retained and used over a longer term, the **Donation** will be placed in an assigned reserve account.
- f.) Upon receipt of a **Donation**, Finance staff shall issue evidence of payment received from the **Donor**, the amount of the **Donation**, specific purpose to which the **Donation** is to be directed and issue an **Official Donation Receipt** in accordance with CRA guidance.

## 11. Official Donation Receipt

- a.) The **Township** will issue an **Official Donation Receipt** in the name of the **Donor** for an **Eligible Donation** accepted by the **Township** and made payable to the **Township** within 7 business days from the date that the **Donation** clears the bank.



- b.) The Director of Finance/Treasurer or designate shall be responsible for the issuance of all **Official Donation Receipts** for **Eligible Donations** accepted under this policy having a value of \$20.00 or more. **Official Donation Receipts** will only be issued by the Township for **Donations** of \$20.00 or more.
- c.) An **Advantage** that can be calculated must be deducted from the **Fair Market Value** of the **Donation** before determining the **Net Amount of Donation** eligible for the **Official Donation Receipt**. An **Advantage** that cannot be calculated does not qualify for an **Official Donation Receipt**.
- d.) An **Official Donation Receipt** will not be issued for a **Non-Qualifying Donation**.

## 12. Records

- a.) The **Township's** Finance Department will retain the following in accordance with the **Township's** record retention by-law:
  - i. System generated records and supporting documentation for **Official Donation Receipts** issued;
  - ii. Acquisitions of all types (i.e. ownership records, **Appraisals**, etc.); and
  - iii. Other agreements entered as described in this Policy.

## 13. Acknowledgement

- a.) The Director of Finance/Treasurer or their designate is responsible for acknowledging **Donations** of \$20.00 or more and issuing a letter of appreciation on behalf of the **Township**. Letters of appreciation will only be issued by the Township for **Donations** of \$20.00 or more.
- b.) To honor contributions to the **Township** through the Commemorative Bench and Tree Program, **Donors** will be acknowledged with a plaque which will be flush mounted on the commemorative item. The plaque will recognize the commemoration and an inscription approved by the **Township**.
- c.) **Donations** related to a specific **Township** facility or ground valued at over \$30,000 will be acknowledged with an identification plaque displayed in a designated area within the **Township** facility or ground. There may be multiple identification plaques associated with a specific **Township** facility or ground. Replacement of an identification plaque will follow the same process outlined in the Commemorative Bench and Tree Program.

