

TO:	CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON MAY 7, 2013
FROM:	MARTIN HAYWARD MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER
SUBJECT:	VOLUNTARY DONATIONS TO A MUNICIPALITY

RECOMMENDATION

That on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer the following actions be taken:

- a) This report **BE RECEIVED** for information; and
- b) That Civic Administration **BE DIRECTED** to implement webpages providing for an automated voluntary donation program on the City's website.

PREVIOUS REPORTS PERTINENT TO THIS MATTER
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Voluntary Donations to Municipality – Corporate Services Committee February 26, 2013

BACKGROUND

At the March 5, 2013 City Council meeting, in relation to the report on Voluntary Donations to Municipalities at Corporate Services Committee on February 26, 2013, Council resolved that “the Civic Administration **BE REQUESTED** to report back with a list of potential Council approved projects that could be subject to voluntary donations; and the Civic Administration **BE REQUESTED** to report back with respect to the administrative costs related to the implementation of a voluntary donations program.”

Under sections 110 and 118 of the Income Tax Act the City of London would be permitted to issue official donation receipts for gifts to a municipality. The City can issue donation receipts when the gift is provided specifically for a City funded program or project. This may include an organization which operates under the authority of the municipality, such as a board or commission. The City is not allowed to issue donation receipts when it is simply acting as a conduit of those funds.

Administration would not recommend this type of funding being designated as a revenue source in any budget period, due to the uncertainty of the funding source.

During discussions with the Senior Leadership Team it was felt that by keeping the options for the voluntary donations at a high level, this would allow for funding to be pooled to be able to undertake projects, rather than being so defined that the resources available would be minimal for each projects and it would be difficult to complete any specific project.

Under each of the suggested donation areas there would be a link that would provide significantly more details for that area along with the on-line functionality to collect an automated donation, it will be investigated to allow for automation of the receipt process as well. This will significantly minimize any costs associated with the on-going administration of the program. There will one-time costs associated with the initial implementation, but these would be incorporated into operating budgets.

The initial draft list of areas suggested for donations is listed below.

- Roads and Transportation
- Water and Wastewater Programs
- Environmental and Solid Waste Programs
- Protective Services
- Natural Environment Areas
- Heritage Features
- Tree and Woodland Programs
- Animal Welfare Programs
- Community and Downtown Cleanup
- Recreation Program Support
- Recreation Facility Improvements
- Parks Capital Improvements and Enhancements
- Senior Centres
- Commemorative Program

PREPARED BY:	RECOMMENDED BY:
MIKE TURNER DEPUTY CITY TREASURER	MARTIN HAYWARD MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER