

RESOLUTION NO. 2026-13

A RESOLUTION OF VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT ADOPTING A DONATION POLICY; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Village Center Community Development District, ("the District") recognizes that donations, gifts, and contributions from individuals, businesses, and organizations can provide valuable support to public programs, services, and facilities; and

WHEREAS, it is necessary to establish clear guidelines to ensure that all donations are accepted, recorded, and managed in a manner that promotes transparency, accountability, and compliance with applicable laws and ethical standards; and

WHEREAS, the District desires to ensure that donations do not create conflicts of interest or the appearance of undue influence on governmental decision-making; and

WHEREAS, staff has developed a Donation Policy outlining procedures for the, acceptance, documentation, and use of donations;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT

Section 1. Adoption of Policy The Donation Policy, attached hereto as *Exhibit A*, is hereby adopted and incorporated by reference as the official policy governing the acceptance and administration of donations.

Section 2. Authority to Implement The Board, District Manager or designee is hereby authorized to implement and administer the Donation Policy, including the development of any necessary procedures, forms, and internal controls.

Section 3. Acceptance of Donations All donations shall be reviewed and accepted in accordance with the provisions of the Donation Policy. The Board retains the right to decline any donation that does not align with the mission, values, or legal requirements of the organization.

Section 4. Financial Management All monetary donations shall be receipted, recorded, and deposited in accordance with applicable financial policies and generally accepted accounting principles. Non-monetary donations shall be properly documented and valued where appropriate.

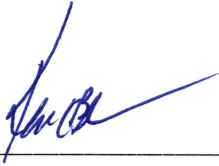
Section 5. Reporting and Transparency Periodic reports of donations received shall be provided to the District and made available to the public as required to ensure transparency and accountability.

Section 6. Severability If any section, subsection, sentence, clause, or provision of this Resolution is held invalid, the remainder shall not be affected.

Section 7. Effective Date This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this day 6th day of May 2026

ATTEST:



Secretary/ or designee

**VILLAGE CENTER COMMUNITY
DEVELOPMENT DISTRICT**

By: 

Its: 

Exhibit A: Donation Policy



VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT

BOARD ADOPTED POLICY

Policy Title: Village Center Community Development District Donation Policy

Policy Number: 2026-13

Category: Financial

Adoption Method: Resolution

Original Adoption Date: May 6, 2026

Purpose:

The purpose of this policy is to provide guidance on the acceptance of contribution of cash, equipment, product, material, service, or any other property (real and personal) for a public purpose which has been offered to and accepted by the Village Center Community Development District (VCCDD), referred to herein as the "District."

Scope:

Citizens and supporters of the District, from time to time, wish to demonstrate their support by making donations. The District appreciates this generosity of donors and has adopted this policy regarding such donations. (This policy should be read together with the Purchasing Policy, Purchasing Procedure Manual, and Employee Manual, which provide District employees with clear standards about when it is prohibited to accept gifts from a member of the public, a business, an organization, or other entity.) Further this policy provides guidelines for accepting, rejecting, accounting, and spending donations in a responsible, transparent, and accountable manner that are consistent with The Village Center Community Development District policy, Federal Law and state statutes.

Policy Statement:

Donations may only be accepted for purposes consistent with the missions, goals and mandates of the District and when in the best interest of District. The District must always consider public trust and image, and shall comply with all applicable laws when accepting donations.



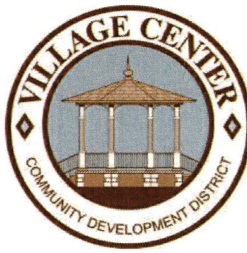
GENERAL PROVISIONS

1. Donations become the property of Village Center Community Development District upon acceptance.
2. Any donation with a determined value up to \$10,000 shall be accepted or declined on behalf of the District by the District Manager. Donations with a determined value of more than \$10,000 shall be accepted or declined by the Board of Supervisors.
3. Any donation with a determined value of \$1,000 or more will be reported to the Board of Supervisors.
4. The District may decline any donation without comment or cause. If rejected the donation will be returned to the donor.
5. Monetary donations shall not be restricted with respect to the time or purpose of expenditure.
6. Monetary donations will be deposited and recorded as nonexchange transactions in accordance with applicable GASB standards.
7. The District will comply with all federal, state and local laws and regulations regarding the acceptance of Donations. The District will not provide legal, accounting, tax or other such advice to Donors.
8. The District will not provide any consideration to the Donor in exchange for a donation, including but not limited to consideration in relation to any District procurement, any regulatory activities of the District, or other District business. No District employee or other District official is authorized to offer any such consideration to a donor.
9. The donation will not add excessive workload to the District Staff.
10. This policy shall not apply to grants received by the District for Village services or special events.

NON-ACCEPTABLE GIFTS

Donations will be declined if, in the reasonable determination of the District Manager or Board of Supervisors, as applicable, the donation

1. violates any federal, state or local statute or ordinance;
2. does not serve a district purpose;
3. creates a conflict of interest;
4. contains restrictions on use or unreasonable conditions;



5. is made with condition(s) that the proceeds will be spent by the District for the personal benefit of a named individual;
6. could expose the District to liability;
7. does not honor the dignity of the citizens we serve; or
8. is intended to provide any extra consideration to the Donor in relation to any District procurement, any regulatory activities of the District, or other District business. No District employee or other District official is authorized to offer any such extra consideration to a Donor

***Monetary donations can only be accepted by check or cashier's check.**



Village Center Community Development District

STANDARD DONATION AGREEMENT

The undersigned Donor is donating to Village Center Development District as described in more detail below.

Description of Donation: _____

The Donor and the District understand and agree that:

1. The VCCDD will provide the Donor with a donation receipt indicating the amount of the donation at the time of receipt.
2. Donor's contribution to the VCCDD is a matter of public record.
3. The VCCDD may use, or choose not to use, the donation in any manner at its sole discretion and Donor has no right or obligation to control the District's use of the donation.
4. Donor has not and will not receive any goods or services in exchange for the donation and the VCCDD will not grant any consideration to the donor in relation to District procurement, regulatory matters, or any other business, services, or operations of the VCCDD
5. Donor confirms that the Donor has read and understands VCCDD's Gift/Donation Acceptance Policy, and that this donation is not made at the behest of any VCCDD Board Member or any staff or administrator of the Department of Public Safety.
6. The VCCDD does not provide legal, accounting, tax or other such advice to Donors. Each Donor is ultimately responsible for ensuring the Donor's proposed Donation meets and furthers the Donor's charitable, financial, and estate planning goals. As such, each Donor is encouraged to meet with a professional advisor before making any Donation to the District. The VCCDD cannot guarantee the tax deductibility of a Donation but may provide the Donor with a letter of acknowledgment and a statement of the VCCDD's intended use.

Donor Name: _____

Donor Address: _____

Donor Phone Number: _____

Donor Signature: _____

Date: _____