




air pollution control district
SANTA BARBARA COUNTY

Agenda Item: D-4
Agenda Date: March 18, 2021
Agenda Placement: Admin
Estimated Time: N/A
Continued Item: No

Board Agenda Item

TO: Air Pollution Control District Board

FROM: Aeron Arlin Genet, Air Pollution Control Officer 

CONTACT: Lyz Bantilan, Public Information Officer, (805) 961-8819

SUBJECT: Acceptance of Donations by the District

RECOMMENDATION:

Authorize the Air Pollution Control Officer to accept any gift, bequest, or devise (donation) from non-permitted sources of up to \$10,000 in value made to or in favor of the District for any public purpose.

BACKGROUND:

The District marked its 50th anniversary in September 2020 and decided to celebrate the milestone over a 12-month period. The District created a commemorative logo and launched social media posts recognizing the agency's history; the District is also in the process of developing video and infographic components. To cap off the celebration year, the District is planning a 9-hole 50th Anniversary Clean Air Golf Tournament and lunch, as public health precautions will allow. Invitees would include current and former staff, Board members, Hearing Board members, Community Advisory Council members, other stakeholders and partners, and any interested members of the public. To efficiently host a golf tournament and reduce the use of public funds for this function, the District would like to seek out donations from non-permitted sources to make this event possible.

DISCUSSION:

The goal of the golf tournament is to provide a venue for interested parties to celebrate the District's achievements and progress toward cleaner air. Donations would allow the District to coordinate an event using limited agency revenue. The District envisions that funds raised would come from tickets purchased to participate in the tournament, as well as donations from any person or entity wishing

Aeron Arlin Genet, Air Pollution Control Officer

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🌐 ourair.org

🐦 [@OurAirSBC](https://twitter.com/OurAirSBC)

to further contribute. The District would accept donations for raffle items and prizes, as well as sponsorships to help cover the costs related to the event.

The District will seek donations for this event, per Counsel's guidance. When donations are received, the APCO or District staff will file with the Board, each quarter, a report that describes the source and value of each gift valued in excess of one thousand dollars (\$1,000) or any other amount as determined by the Board. The Board may hold and dispose of the property and the income and increase thereof for those lawful uses and purposes as are prescribed in the terms of the gift, bequest, or devise. In accounting for or inventorying gifts, bequests, or devises, the APCO and District staff shall follow the appropriate procedures contained in the State Controller's manual entitled "Accounting Standards and Procedures for Counties."

The requested Board action is intended to be used specifically for the 50th anniversary celebration, but delegating authority to the APCO to receive donations up to \$10,000 will allow the District to receive donations in the future if such opportunity is realized.

FISCAL IMPACT:

The limited expenditures associated with the 50th anniversary celebration were included in the Fiscal Year 2020-21 budget, as approved by your Board on June 18, 2020. There will be no additional fiscal impacts.

ATTACHMENT:

- A. District Policy & Procedure 1100.091.21 *Accepting of Gifts by District*

ATTACHMENT A

District Policy & Procedure 1100.091.21 *Accepting of Gifts by District*

March 18, 2021

Santa Barbara County Air Pollution Control District
Board of Directors

260 San Antonio Road, Suite A
Santa Barbara, California 93110



air pollution control district
SANTA BARBARA COUNTY

SANTA BARBARA COUNTY AIR POLLUTION CONTROL DISTRICT POLICIES AND PROCEDURES

Policy No:	<u>1100.091.21</u>	Draft:	<u>X</u>
Supersedes No:	<u>N/A</u>	Final:	<u></u>
Date:	<u>March 18, 2021</u>	Pages:	<u>2</u>
Topic:	<u>Acceptance of Gifts by District</u>		
Distribution:	<u>All Staff</u>		

POLICY

This policy covers the receipt of donations by the Air Pollution Control District. On March 18, 2021, the District's Board of Directors authorized the Air Pollution Control Officer to accept gifts and donations up to \$10,000, from non-permitted sources only. All gifts and donations over \$10,000 in value must be brought to the Board for acceptance.

PURPOSE

The District may receive donations for numerous types of unique programs. This policy applies to all donations, including these unique programs, and shall be used in conjunction with authority given to the Air Pollution Control Officer by the District's Board of Directors on March 18, 2021. This policy has been developed to encourage, recognize, and report donations in the most proper manner as guided by the government code, the Internal Revenue Code, and generally accepted accounting principles.

AUTHORITY

The board may accept or reject any gift, bequest, or devise made to or in favor of the District, or to or in favor of the board in trust for any public purpose. The board may delegate to the Air Pollution Control Officer or employee the power to accept any gift, bequest, or devise made to or in favor of the District. The Officer or employee shall file with the board each quarter a report that describes the source and value of each gift valued in excess of one thousand dollars (\$1,000) or any other amount as determined by the board. The board may hold and dispose of the property and the income and increase thereof for those lawful uses and purposes as are prescribed in the terms of the gift, bequest, or devise. In accounting for or inventorying gifts, bequests, or devises, the Officer or employee shall follow the appropriate procedures contained in the State Controller's manual entitled "Accounting Standards and Procedures for Counties." [See Government Code section 25355 [authority for Counties to accept donations].)

California code of Regulations – Title 2, Section 18944

Identifies payments that are not donations/gifts to an agency

Internal Revenue – Code Section 170(c)(1)

The District may accept donations per Internal Revenue Code Section 170 (c)(1)

DEFINITIONS

Donations – A voluntary transfer of money or tangible item without compensation to a charity or public institution. A transfer that stipulates advertising, marketing, or other quid-pro-quo in return for the transfer is not a donation.

Donor Types – Donations may be accepted directly from taxpayers, such as individuals, partnerships, and corporations, or from non-profit organizations. Accepting donations from a regulated source is prohibited.