ANCHORAGE COMMUNITY DEVELOPMENT AUTHORITY

RESOLUTION 2009-03

A RESOLUTION OF THE ANCHORAGE COMMUNITY DEVELOPMENT AUTHORITY TO APPROVE THE ADDITIONAL 2009 DOWNTOWN CHARITABLE CONTRIBUTIONS

WHEREAS, the Board of Directors approved the 2009 Anchorage Community Development Authority budget on August 7, 2008, which included $70,000 for downtown contributions; and

WHEREAS, the Board of Directors recently adopted Municipality of Anchorage's policy/procedure on charitable contributions (see attached Resolution 2008-09) on December 4, 2008; and

WHEREAS, staff has indentified that the non-cash charitable contributions total in the amount of $30,000 (see attached); and

WHEREAS, staff is requesting that the 2009 downtown charitable contributions be increased to $100,000 to include the identified $30,000 non-cash charitable contributions.

NOW, THEREFORE, the Anchorage Community Development Authority Board of Directors approves the additional non-cash 2009 downtown charitable contributions for the amount of $30,000; therefore, the 2009 budget for the downtown charitable contributions will be increased to $100,000.

PASSED AND CERTIFIED THIS 8TH DAY OF JANUARY, 2009.

APPROVED: Deborah B. Sedwick
Deborah B. Sedwick, Chair

ATTEST:
Ronald, T Pollock, Secretary

ANCHORAGE COMMUNITY DEVELOPMENT AUTHORITY
CORPORATE
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ANCHORAGE COMMUNITY DEVELOPMENT AUTHORITY

RESOLUTION 2008-09

A RESOLUTION OF THE ANCHORAGE COMMUNITY DEVELOPMENT AUTHORITY TO ADOPT THE MUNICIPALITY OF ANCHORAGE'S POLICY/PROCEDURE ON CHARITABLE CONTRIBUTIONS BY MUNICIPAL UTILITIES AND ENTERPRISE ACTIVITIES

WHEREAS, the Municipality of Anchorage has adopted the policy/procedure "Charitable Contributions by Municipal Utilities and Enterprise Activities" No. 80-3 (see attached); and

WHEREAS, organizations affected as defined by 80-3 are "all Municipal utilities and enterprise activities, including those organized as independent authorities"; and

WHEREAS, as defined by 80-3, Anchorage Community Development Authority is affected by this policy.

NOW, THEREFORE, the ACDA Board of Directors recommends adopting the Municipality of Anchorage's Policy/Procedure of "Charitable Contributions by Municipal Utilities and Enterprise Activities No. 80-3.

PASSED AND CERTIFIED THIS 4TH DAY OF DECEMBER, 2008.

APPROVED: _____
Louise Lazur, Vice-Chair

ATTEST: _____
Ronald, T Pollock, Secretary

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MUNICIPALITY OF ANCHORAGE OPERATING POLICY/PROCEDURE	P&P No. 80-3	Page 1 of 4
	Effective Date: January 1, 2008	
Subject: **Charitable Contributions by Municipal Utilities and Enterprise Activities**	Supersedes No.	Dated
	Approved by:	

1. PURPOSE

To establish a policy and procedure for charitable contributions made by Municipal utilities and enterprise activities.

2. POLICY

It is the policy of the Municipality of Anchorage (MOA) requests for charitable contributions will be subject to oversight and approval by an administrative body. Additionally, administrative bodies are required to set and implement criteria to be used when considering requests for charitable contributions.

3. ORGANIZATIONS AFFECTED

All Municipal utilities and enterprise activities, including those organized as independent authorities.

Charitable contributions that are approved by the Assembly are not covered by this policy and procedure, except that they are included in quarterly summary reports.

Employee contributions to organizations such as the United Way are not covered by this policy and procedure.

4. REFERENCES

Municipal Advisory Opinion 2007-3 dated September 13, 2007. See Attachment A.

5. DEFINITIONS

Administrative Body – A Board or Commission appointed by the Mayor and confirmed by the Assembly to provide administrative oversight to an enterprise activity.

Charitable Contribution – A contribution to an organization officially created for charitable, artistic, literary, or other good works. Charitable contributions include but are not limited to non-de minimus grant awards, contributions of goods or equipment, payments of booth fees for events sponsored by a charitable organization, or contributions of surplus equipment.

De minimus – A charitable contribution of less than $2,500 or for an item that is clearly immaterial in value (example: a donation of a case of bottled water).

Membership Fees – Enterprise activities will occasionally pay membership fees to national same-industry organizations (example: annual membership fee to the Association of Metropolitan Water Agencies). If the fee is clearly related to the enterprise activity's primary business purpose, it is not considered a charitable contribution and is excluded from this P&P. However, any monetary contribution *above* the minimum required membership fee is considered a charitable contribution and is subject to this P&P.

Utilities and enterprise activity – Anchorage Water and Wastewater Utility, Merrill Field, Municipal Light & Power, Solid Waste Services, or the Port of Anchorage. Hereafter referred to as *enterprise activity*.

6. RESPONSIBILITIES

The enterprise activity's administrative body:

a. Sets criteria in writing for evaluating charitable contributions. Criteria can include, but are not limited to:
   i. Service area
   ii. Mission
   iii. Strategic Plan
b. Determines a budget for each year's charitable contributions.
c. Approves or disapproves requests for charitable contributions, except de minimus contributions.
d. Periodically reviews lists of de minimus contributions approved by the General Manager.

The enterprise activity's Finance Manager:

a. Receives all requests from charitable organizations.
b. Submits requests for charitable contributions to the administrative body or to the General Manager if they are de minimus.
c. Tracks all charitable contributions made by organization.
d. Submits charitable contributions made to the Controller Division each quarter. For contributions of non-de minimus goods or equipment, estimates the value of the donation for reporting purposes.

The enterprise activity's General Manager:

a. Evaluates de minimus requests, and approves or disapproves them. He or she may also opt to forward de minimus requests to the enterprise activity's administrative body for consideration.
b. Reports all de minimus requests that are approved to the administrative body through the enterprise activity's Finance Manager.

The Controller Division:

a. Prepares quarterly summaries of charitable contributions, sorted by recipient entity, and forward the summaries to the Assembly for review. The summaries include charitable contributions made by General Government as well as the enterprise activities. The summaries help ensure that a single recipient entity is not inadvertently receiving multiple contributions from different enterprise activities.

The Assembly:

a. Reviews quarterly summaries of charitable contributions made.

7. PROCEDURES

During the annual budget cycle, the enterprise activity's administrative body sets a charitable contributions budget the following year. The budget should be set keeping the organization's size and relative financial health in mind. At this time, the administrative body also reviews its written criteria and amends them if necessary.

During the annual budget cycle, the enterprise activity's administrative body may identify most of the charitable contributions it intends to make in the following year, but this is not required.

Charitable organizations desiring contributions submit their requests to the enterprise activity's Finance Manager. Requests should include a brochure or other information about the charity in addition to providing an explanation of the charity's purpose and the enterprise activity's interest in supporting the organization. Charitable organizations should not contact members of the administrative body on behalf of their organization.

If de minimus, the Finance Manager forwards the request to the General Manager. Otherwise, the Finance Manager forwards the request to the Administrative Body for review, and approval or rejection, along with a list of de minimus contributions approved by the General Manager.

The General Manager approves or disapproves de minimus requests, and reports such back to the Finance Manager.

The Administrative Body reviews the list of de minimus contributions approved by the General Manager. The Administrative Body also reviews non-de minimus requests compared to the approved criteria and the remaining charitable contribution budget. The Administrative Body approves or disapproves the request.

The Finance Manager communicates the decision (approval or disapproval) back to the requesting charitable organization.

The Finance Manager periodically reports all year-to-date charitable contributions relative to approved budget to the Controller Division.

The Controller Division prepares and submits quarterly summaries of charitable contributions to the Assembly for review.

8. PROHIBITIONS

The following contributions are expressly prohibited:

a. Political contributions
b. Religious contributions made to directly promote the respective religion's teachings. However, contributions may be considered to those faith-based organizations that promote community social services without regard to a specific religion (e.g., The Salvation Army, Catholic Social Services, etc.)
c. Contributions made using a P-card
d. Monetary contributions made from petty cash
e. Contributions to youth sports teams
f. The enterprise activity may not give tables or seats to elected officials or Municipal employees (including executives). However, the enterprise activity may purchase tables or seats at charitable events, if the table or seats are donated back to the charitable organization for its use.
g. Contributions that exceed approved budgets

Charitable organizations are prohibited from contacting members of administrative bodies in order to lobby for approval of their requests.

Budget transfers to increase an enterprise activity's approved budget for charitable contributions are prohibited.

ANNUAL REVIEW DATE/LEAD REVIEW AGENCY

This policy and procedure will be reviewed each January by the Chief Fiscal Officer or designee.

ATTACHMENT A

Adv Opinion 2007-3.pdf

2009 Charitable Contribution

	Budget
Income - Cash	
Sat/Sun Market	$70,000.00
Expenses:	
ADP	
ADP Summer Program	55,000.00
Ice Rink	5,000.00
Anchorage Economic Development Corp.	
Annual Investment	7,800.00
Total Expenses	$ 67,800.00
De minimus cash contributions available	2,200.00
Balance	**$0.00**
Income Non-Cash	30,000.00
Expenses:	
Fur Rondy Grant	7,000.00
AEDC Parking Permits - 7th Ave Garage (8)	7,200.00
Meter Bag donations	9,750.00
	$ 23,950.00
Additional unidentified non-cash contributions	6,050.00
Balance	**0.00**
TOTAL	$ 100,000.00