



**City of Fort Bragg**  
**Administrative Regulation No. \_\_\_\_\_**

**Donation and Gift Policy**

**I. OBJECTIVE**

The purpose of this Policy is to establish a formal process to accept and document donations made by individuals, community groups, and businesses to the City of Fort Bragg, as well as establish the standards for City employees and officials to accept gifts during the performance of City business. This Policy is specific to the City of Fort Bragg and the regulations prescribed herein are in addition to those mandated by the State of California, including those regulations related to what constitutes the receipt or acceptance of a gift. Nothing in this Policy supersedes State law or Fair Political Practices Commission (FPPC) requirements. Employees are encouraged to review the appropriate regulations for specific information related to the Conflict of Interest Code and the filing of Statements of Economic Interest.

**II. PROCEDURES**

1. Donations do not become the property of the City of Fort Bragg until accepted by the City in a manner consistent with this Policy.
2. Undesignated donations that are given to the City as a whole with no direction as to the specifics, shall be forwarded to the City Manager or the City Manager's designee.
3. Designated donations may only be accepted when they have a purpose consistent with the City's goals and objectives and are in the best interest of the City. The City of Fort Bragg must always consider the public trust and comply with all applicable laws when accepting donations.
4. The City Manager or the City Manager's designee shall review each gift and determine the specifics of who shall use the gift. The gift shall be used solely for official business.
5. Gifts that are consumable or usable on the work premises may be accepted by an employee with the condition that they remain on the premises to be enjoyed by all.
6. Gifts with a fair market value of over \$50 that are not consumable on the premises shall be returned to the gift giver, donated to the City for use by the Employee Recognition Committee, or as a door prize at a City event, or donated to a community organization. Such use is subject to the City Manager's review and approval.
7. Acknowledgment of the donation can be accomplished by having the donor fill out the Acknowledgment of Donation form (sample attached) available from the City Clerk's office. With the exception of consumable items, which may stay in the department to which they are given, the City Manager will control how the gift is used and/or distributed.
8. Monetary Donations in the form of cash, check, money order, or credit card will be received through the City's cash receipting system. Departments that do not have their own cash receipting stations will forward donations to the Finance Department.

**III. RESPONSIBILITY**

1. This Policy is intended to guide the manner in which City staff accepts donations on behalf of the City.
2. This Policy will establish guidelines that ensure the City of Fort Bragg has no

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obligation to accept any donation proposed by a donor. The City reserves the right to decline any donation, upon review. Acceptance of the donation is determined at the sole discretion of the City of Fort Bragg.

3. Designated donations will be deposited into the appropriate revenue account for the designated City department.
4. Undesignated donations will be deposited into the City's General Fund donation account.
5. Anonymous gifts shall be delivered to the City Manager for appropriate disposition.
6. This Policy ensures that donations do not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the City of Fort Bragg.
7. The City of Fort Bragg shall comply with all applicable laws and regulations of the Internal Revenue Service regarding the acceptance of donations.
8. The City of Fort Bragg shall revise this Policy as necessary.

#### IV. DEFINITIONS

1. Donation or Gift shall mean a monetary contribution, personal property, real property, equipment, or any other asset that the City of Fort Bragg has accepted and for which the donor has not received any legal consideration in return. For purposes of this Policy, the terms "donation" and "gift" shall be synonymous.
2. Donor shall mean a person or legal entity that proposes or provides a donation to the City.
3. Endowment shall mean monetary donations that are restricted by the respective donor to the extent that only earnings, and not principal, may be expended by the City for the donor's designated or intended purposes. Such donations are restricted donations in the sense that the donor-specified purpose is to preserve the corpus of the initial donation.
4. Restricted Donation shall mean monetary donations whose expenditure is restricted to a donor-specified purpose, which may identify a particular City department, program, project, or other purposes as the beneficiary of the donation.
5. Unrestricted donation shall mean a donation made to the City by a donor without any limitations or restrictions being placed upon its use.

Approved by City Manager

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

Made a part of the City's Administrative Regulations  
binder and distributed to all City staff

\_\_\_\_\_  
(Date)