

BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

Board of Davis County Commissioners - Work Session Minutes Tuesday, May 6, 2025

The Board of Davis County Commissioners met for their regularly scheduled meeting at 8:30 AM on May 6, 2025, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk’s Office. The agenda for this meeting is incorporated into the minutes as item headers.

ROLL CALL

Chair Lorene Kamalu	Human Resources and Risk Director Chris Bone
Vice Chair John Crofts	Information Systems Director Jeff Hassett
Commissioner Bob Stevenson	Library Director Josh Johnson
County Clerk Brian McKenzie	Sheriff Kelly Sparks
Chief Deputy Civil Attorney Neal Geddes	Chief Deputy Sheriff Arnold Butcher [arrived 8:42 AM]
Civil Attorney Bret James	Sheriff's Office Media and Community Engagement
Animal Care Director Ashleigh Young	Manager Stephanie Dinsmore
Community and Economic Development Director	Commission Office Shauna Brady
Kent Andersen	Deputy Clerk Becky Wright
Health Director Brian Hatch	

AGENDA ITEM

- 18:32 - 9:30 AM
- #2025-504. A Work Session to discuss the Donation and Sponsorships Policy - Presented by Lorene Kamalu, Davis County Commission Chair, Commissioners' Office**

[Minute 00:57] It was noted that Controller Curtis Koch was not able to attend the meeting. Commissioner Kamalu said this discussion started three years ago, when the Controller and Animal Care Director Ashleigh Young talked about updating the County’s donation policy; Director Young created a redline version of the proposed updates at that time. Recently, the Controller suggested bringing together all County stakeholders whose departments receive donations to discuss their questions and ideas. A meeting was held, after which Civil Attorney Bret James helped work on the policy updates from a legal standpoint.

[Minute 3:17] Civil Attorney James led a run-through of the redline changes to the policy, highlighting the following:

- The word “unsolicited” was removed from the definition of “donation,” because donations could be solicited or unsolicited.
- “Sponsorship” was added to the definitions, because some donations could technically be called sponsorships. The main difference between sponsorships and donations is that sponsorships include the donor receiving something in return, whereas nothing is expected in return for a donation.
- A change was made to allow County departments to solicit donations, with prior approval from the Commission. Criteria for Commissioners to consider in approving solicitations and donations are listed in the “Acceptance or Denial of Donations” section of the policy.
- The amount of \$500.00 was added to differentiate between smaller and larger donations. Donations greater than \$500.00 should be presented for approval as individual agenda items in public Commission meetings. Donations under \$500.00 may be presented as part of a list in a consent item.
- For donations exceeding \$500.00, a formal agreement should be drafted. Formal agreements may not be needed for donations less than \$500.00, but they should still be documented through receipts or record keeping that identifies the source and value of the donation. Donations should be submitted to the Commission, within 30 days, in a public meeting.
- Sponsorships should be acknowledged with agreements because they are usually for a larger amount (although not always), and conditions need to be laid out.

[Minute 09:30] Department administrators discussed the proposed policy updates, especially as they may impact donations and sponsorships currently received by the County, and changes to current practices that may be needed to meet policy requirements.

In addition to cash, the County receives donations of materials such as books, shoes for the homeless, and items for the animal shelter including pillows, newspapers and food.

Community and Economic Development (CED) accepts donations as low as \$50.00, which are sponsorships with the expectation that the donor's logo will be included on event flyers. CED usually presents Commissioners with low-dollar sponsorships using a summary list, with agreements attached, rather than making individual presentations for each one. Civil Attorney James indicated the use of summary lists for donations under \$500.00 is in line with the intent of the policy, and the policy could be updated to include low-dollar sponsorships. CED's current practice is to use summary lists for sponsorships under \$250.00, but Director Andersen indicated that changing the level to \$500.00 seemed right. Library Director Johnson said his department doesn't usually track book donations under \$50.00, but could.

Information Systems (IS) Director Jeff Hassett asked why in-kind donations are discussed and presented in monetary terms when the policy's definition of in-kind goods says they are not measured in monetary terms. Civil Attorney James said that inconsistency will need to be addressed; he also noted that assigning a monetary value requires assessing in-kind donations. Director Johnson said book donation values are based on what the Library could get for the item at a book sale. Director Young said, based on past experience, the County Controller wants Animal Care to report the monetary value of dog food donations. Chief Civil Deputy Attorney Geddes expressed his opinion that tracking is helpful. He pointed to Library donations given for use in a specific branch or area, such as for children's collections, and the need for tracking to document that situation.

[Minute 15:35] A concern was raised about the amount of time it could take staff members to ascertain or assign value to a donation. Director Anderson said his staff can count the number of shoes donated, but he's not comfortable with setting values. He suggested looking for donation value lists already created by the Internal Revenue Service (IRS) or another entity. Director Johnson agreed that he doesn't want staff spending time trying to find values by comparing items online. It was suggested that the need to track the value of donations should be discussed with the Controller. Director Hatch said the issue, as he's heard it, is that donations need to be tracked if your business is using it to offset costs. The Health Department receives cash donations for meals at senior centers; the donations are not required, but are part of operating costs and have to be accounted for. Soliciting the public for money to operate the business changes the business process. Receiving a puzzle for seniors to use is different than receiving cash that is then used to purchase other meals. Director Johnson questioned why a donation would be accepted if it doesn't help business operations; Director Andersen said accepting clothes and shoes isn't necessary to running a Code Blue shelter, but it seems like a good thing to do. Commissioner Stevenson suggested creating a set value list for basic categories, like books, and guidelines for appraisal of more valuable items. The issue is the time it takes. Commissioner Kamalu said time should be taken for things that are ethically and legally important; staff time should not be used otherwise.

[Minute 20:34] Clerk Brian McKenzie questioned whether the intent of the "Sponsorship" section of the policy is to allow departments to enter into these agreements independent of the Commission's approval. The wording appears to say departments would work with attorneys to draft and enter into an agreement and then just send it to the Commission for acknowledgement, but there are obligations the County is agreeing to in sponsorships. The line that says, "and an acknowledgment shall be submitted to the Commission and addressed in one of the Commission's public meetings," should probably be rewritten if Commissioners are intending to approve those agreements and not delegate that authority.

[Minute 22:40] Questions were asked about whether it would be possible for a department to get Commission approval of solicitations/donations for an ongoing program, rather than asking for approval of the same thing each year, or if Commissioners could approve donors supplying items on an ongoing basis through an Amazon wish list without getting approval for each donation. Commissioner Kamalu said it makes sense to keep things simple and not keep approving the same thing when it hasn't changed.

[Minute 24:42] In response to a question about whether Commissioners would allow solicitation of donations under \$500.00 without approval, Clerk McKenzie advised that Commissioners may want to be aware of all donations because of potential strings attached or organizations the County may not want to be associated with. Director Hatch explained that County solicitation of donations is different than accepting books someone

decided to donate after cleaning their basement. He offered his opinion that if a County department is going to actually solicit, it has to be done with governing body approval.

[Minute 27:45] Commissioner Crofts said there are a lot of wealthy and generous people in Davis County. People throughout the country donate millions for animal shelters and libraries, and the intent of the policy change is to offer Davis County flexibility to accept money to offset taxpayer funds. Director Anderson emphasized the difference between soliciting and accepting unsolicited donations. Commissioner Crofts pointed out that private organizations sponsor programs at other libraries. Director Johnson said Davis County Library protects its neutrality more than some other libraries, so they'd have to be careful, but there is room to explore possibilities.

[Minute 32:43] Returning to the discussion of valuation of in-kind donations, Director Andersen said he had not been able to find an IRS list of set values, but the Salvation Army has a list of value ranges. Director Johnson says the library gives donors a signed form verifying that they donated, but the value is not specified and is to be worked out by the donor. Civil Attorney James said language in the policy can be cleared up to describe how to handle in-kind donations above or below the \$500.00 level. A reminder was given to ask the Controller if there's a need to track the value for every item. Director Johnson said the currently proposed language will require tracking donations less than \$50.00, which was not previously the case. Commissioner Crofts expressed that he doesn't want the policy to make more work for employees.

[Minute 37:10] Director Hatch said what he's hearing is that departments would like to formalize, in writing, what their program is and have Commissioners approve it so they don't have to go through all of the hoops for each individual donation. For example, the Health Department sends an "invoice" to individuals participating in Senior programs. They don't have to pay the invoice – it's to let them know about services available – but they donate if they can and some write a check for the whole year. Those donations are not presented individually to Commissioners because they're part of a program; they are still tracked in revenue and accounted for, but don't go on a summary sheet for approval in a public meeting. Time needs to be taken to think through how that idea would be written in the policy. Chief Civil Deputy Attorney Geddes said if programs submitted in writing cover the policy's five factors for acceptance or denial of donations, it would be consistent with how the Commission analyzes whether to approve or not.

Commissioner Kamalu thanked everyone for their input. She asked Civil Attorney James to tweak the proposed policy based on what was discussed. When he's done, a new redline will be sent out for everyone involved to look at, including the Controller, and then a decision will be made about whether to meet again or put the policy on a meeting agenda.

MEETING ADJOURNED

The meeting adjourned at 09:14 AM.

ATTACHMENTS

All publicly distributed materials associated with this meeting are noted as the following attachments:

A1-A5. Donations and Sponsorships Policy Redline

Minutes Prepared by:
Becky R. Wright
Deputy Clerk

Minutes Approved on:
05/27/2025


Brian McKenzie (May 27, 2025 14:57 MDT)
Brian McKenzie
Davis County Clerk


Lorene Kamalu (May 27, 2025 13:25 MDT)
Lorene Miner Kamalu
Commission Chair



Section 310 – Donations and Sponsorships

Definitions

As used in this Section:

“~~The Board~~Commission” means the Davis County Board of County Commissioners.

“Cash donation” means any donation made in the form of currency, personal check, cashier check, credit/debit card, electronic payment or money order.

“Donation” means ~~an unsolicited~~ contribution of personal property, including, but not limited to, monetary funds, real property, and/or in-kind goods/services that are provided by one individual or organization to another individual or organization with no considerations given for the contribution.

“For-profit entity” means a business or other organization whose primary goal is making a profit.

“Gift” is not considered synonymous with “donation.” Guidance for receipt of gifts by County officers and employees can be found in Section 67-16-5, Utah Code Annotated, and the Davis County Code of Conduct.

“In-kind goods and services” mean goods, professional services, and transactions not involving money or not measured in monetary terms. For this policy, volunteer time is not considered an in-kind service.

“Non-cash donation” means any donation of tangible or in-kind goods, services, personal property, and/or real property.

“Non-profit entity” means a corporation or an association that conducts business for the benefit of the general non-profit without shareholders and without a profit motive.

“Officer” means an elected official or administrative officer of Davis County Government.

“Personal Property” means everything that is the subject of ownership that does not come under the denomination of real property.

“Real property” means property consisting of land and all structures, improvements, or fixtures integrated with or affixed to the land.

“Solicit” means the act of asking for or trying to obtain something from someone.

“Sponsorship” means a contribution of personal property, including, but not limited to, monetary funds, real property, and/or in-kind goods/services that are provided by one individual or

organization to another individual or organization with some form of considerations given for the contribution.

“The County” means Davis County as a body corporate and politic and a political subdivision of the state of Utah.

Introduction to Policy

The County recognizes that the citizens and businesses of Davis County provide taxes, fees, and other forms of public support to fund the operations of the County. In doing so, the County recognizes that the citizens and businesses of Davis County have fulfilled any duty or obligation to financially sustain the County. The County also recognizes that any effort by the County to increase revenue sources should therefore adhere to the Utah Code and the Davis County Code regarding increasing taxes and/or fees. Therefore, the County, its officers, employees, and/or agents shall not solicit, pursue, or initiate the discussion of donations with for-profit entities, non-profit entities, individuals, or otherwise, without prior approval of the Commission.

Notwithstanding the foregoing, the County recognizes that various associations, for-profit entities, groups, individuals, non-profit entities, or others have philanthropic interests and seek to give to causes through donations, which may result in donations being offered to the County. In these situations, it is the County’s intent to graciously accept such donations as long as they are offered and accepted in a manner consistent with the provisions of this section. The County shall not, under any circumstances, accept donations offered in exchange for anything, including, but not limited to, special consideration(s) given to any donor.

In rare instances, the County may see fit to provide donations to a non-profit or for-profit organization or others. In such instances, the County shall adhere to the Utah Code, the Davis County Code, this section and other applicable laws, rules, regulations, policies, or practices regarding donations.

Solicitation of Donations

The County, its officers, employees, and/or agents shall not directly solicit, pursue, or initiate the discussion of donations with for-profit entities, non-profit entities, individuals, or otherwise unless approved in advance by the Boardthe Commission-of-Commissioners. Moreover, the use of County time, resources, or otherwise to aid in the solicitation of donations is strictly prohibited unless approved in advance by the Boardthe Commission-of-Commissioners.

The CommissionBoard-of-Commissioners may grant a county department the ability to solicit donations by taking formal action in a public meeting that authorizes such activities. Specific activities allowed by individual departments will be at the discretion and vote of the Boardthe Commission-of-Commissioners. Prior to authorizing a solicitation of donations, the Commission shall consider whether acceptance of the expected donations is appropriate under the same factors outlined in the Acceptance or Denial of Donations section of this policy. The

Commission may preapprove the acceptance of certain donations in the amount of \$500 or less, under such circumstances and conditions as the Commission deems proper. -

Acceptance or Denial of Donations

Except as otherwise stated in this Policy 310, ~~The Board~~the Commission is the sole body within the County that may accept or deny a proposed donation to the County and/or any of the County's offices, departments, divisions, or otherwise. No other County office, department, division, officer, employee, agent or otherwise may accept or deny a proposed donation to the County and/or any of the County's offices, departments, divisions, or otherwise. Prior to accepting a donation, ~~the Board~~the Commission shall consider, among other things, the following:

- 1) Whether acceptance of the proposed donation may influence, potentially influence, or potentially be perceived by the general public to influence decisions made by officers, County employees, County agents or otherwise, and if so, the extent and/or impact that the proposed donation may influence, potentially influence, or potentially be perceived by the general public to influence such decisions;
- 2) Whether acceptance of the proposed donation may result in unbudgeted expenditures or significant ongoing operational, replacement or maintenance costs to the County, and, if so, the extent and/or impact of such outcomes;
- 3) If the proposed donation involves real property or building improvements, whether acceptance of the proposed donation is consistent with the aesthetic and functional integrity of the County's existing and/or future real properties and/or facilities;
- 4) Whether acceptance of the proposed donation may create risk or liability to the County, including, but not limited to, risk or liability associated with the health and/or safety of County officers, employees, agents, or the general public, and if so, the extent or impact of such risk and/or liability to the County.
- 5) Whether acceptance of the proposed donation will contribute to the good order, comfort, or convenience of the county and its inhabitants, and whether the best interests of the county and its inhabitants are served by the proposed donation.

All non-monetary, personal property donated to and accepted by the County shall receive standard levels of maintenance by the County during its normal life expectancy. Real property or personal property donated to and accepted by the County, which is vandalized, damaged, or destroyed, may be repaired or replaced as feasible and in the County's sole discretion.

Cash Donation:

All ~~No elected official, employee or volunteer of Davis County may accept a~~ cash donations greater than \$500 shall be considered by the Commission as individual agenda items in a public meeting, no more than one month after being received by the County Department, and acceptance of the donation shall be approved or denied by the Commission at its sole discretion, on behalf of the County unless it has been approved by in a public meeting prior to. In instances in which cash donations are \$500 or less ~~than \$500~~, the County officer or County

department is responsible to follow appropriate procedures for the receipt and deposit of cash donations into proper County accounts. ~~A monthly summary list of all donations less than \$500 should be presented in a public meeting no more than 30 days after receipt.~~ Non-currency cash donations made shall be made payable to “Davis County Government.”

Non-Cash Donation:

No elected official, department, employee or volunteer of Davis County may accept a non-cash donation that has a cash value greater than \$500 unless it has been accepted by ~~the Board~~the Commission in a public meeting prior to receiving the donation. If there is any question as to the legal ownership of the donated item, proof of ownership by the donor must be provided prior to acceptance.

Formalizing the Donation:

Any officer, County employee, or County agent who is ~~approached by a potential donor regarding prepared to accept~~ a potential donation with a value greater than \$500.00, ~~the officer, County employee, or County agent~~ shall promptly notify ~~the Board~~the Commission, the Davis County ~~Controller/Clerk/Auditor~~, and the Davis County Attorney’s Office, Civil Division, and work in cooperation with the Davis County Attorney’s Office, Civil Division, to prepare an agreement or acknowledgement regarding the potential donation, which, among other things, shall set forth the terms associated with the proposed donation. If the donation is greater than \$500, Thereafter, the proposed agreement shall be drafted and/or approved by Davis County Attorney’s Office, Ceivil Dêivision, and an acknowledgment shall be submitted to ~~the Board~~the Commission and addressed in one of ~~the Board~~the Commission’s public meetings. The agreement and/or acknowledgment shall, at a minimum, provide for the following:

- 1) The name of the donor;
- 2) Any and all terms and/or restrictions associated with the donation, if any; and
- 3) The estimated value of the donation ~~regarding whether~~regarding of whether it is cash-donation or non-cash donation.

Donations of \$500 or less must either have an agreement and/or acknowledgment as described above, or some other form of receipt or record keeping which identifies the source and value of the donation. A monthly summary list of all donations of \$500 or less shall be submitted to the Commission in one of the Commission’s public meetings no more than 30 days after receipt of the donation, and acceptance of the donations shall be approved or denied by the Commission, unless the Commission has already preapproved the donation as provided herein.

Donations Made By Davis County

When deemed appropriate by ~~the Board~~the Commission, the County may make donations to non-profit entities or for-profit entities pursuant to applicable laws, rules, regulations, or otherwise, including, but not limited to, Section 17-50-303, Utah Code Annotated.

Sponsorship Agreements

Any officer, County employee, or County agent who is prepared to accept a potential sponsorship shall work in cooperation with the Davis County Attorney's Office, Civil Division, to prepare an agreement or acknowledgement regarding the potential sponsorship, which, among other things, shall set forth the terms associated with the proposed sponsorship. The proposed agreement shall be drafted and/or approved by Davis County Attorney's Office, Civil Division, and an acknowledgment shall be submitted to the Commission and addressed in one of the Commission's public meetings. The agreement and/or acknowledgment shall, at a minimum, provide for the following:

- 1) The name of the sponsor;
- 2) Any and all terms and/or restrictions associated with the sponsorship, including the County's and sponsor's respective obligations and responsibilities; and
- 3) The estimated value of the sponsorship whether it is a cash-sponsorship or a non-cash sponsorship.