

AC Transit BOARD POLICY

Policy No. 107



Subject: ADMINISTRATIVE &
PERSONNEL MATTERS

CONTRIBUTIONS IN THE WORKPLACE

CHARITABLE CONTRIBUTIONS (PART I)

I. PURPOSE - Charitable Contributions

The primary purpose of this policy is to establish guidelines for the District's annual combined charities campaign as well as one other fundraising event of a local non-profit East Bay community organization and one internal AC Transit fundraising event.

II. POLICY - Combined Charitable Contributions

The District is supportive of worthy community organizations and will grant payroll deduction privileges to federations (umbrella charity agencies), subject to the capability of the existing District payroll system.

To accommodate payroll deductions for combined charitable contributions, federations must meet the following criteria as determined by the Board of Directors.

Criteria:

- A. An eligible federation must represent 15 or more charitable organizations which are located in the counties of Alameda, Contra Costa, Marin, San Mateo and San Francisco.
- B. The federation must have been in existence with 15 or more qualified charities for at least two years prior to the date of the application.

- C. Each charity must show satisfactory evidence that the Federal Internal Revenue Service has determined that contributions to the charitable organization are tax deductible. (Under Paragraph 3 of Subsection (C) of Section 501 of the United States Internal Revenue Code of 1954.)
- D. Each charity must show satisfactory evidence that the California Franchise Tax Board has determined that contributions to the charitable organization are tax deductible. (Under Section 23701(d) of the California Revenue and Taxation Code.)
- E. Each charity must have a letter of recommendation to participate from at least three public sector entities within the Bay Area.
- F. The federation must show evidence of accounting for its funds in accordance with Generally Accepted Accounting Principles (G.A.A.P.) and that they were audited in accordance with Generally Accepted Accounting Principles by an independent Certified Public Accountant in the immediately preceding year. (Include a copy of the organization's most recently completed audit, and the most recent IRS Form 990).
- G. Federations that wish to participate in the combined charities campaign are required to submit applications to the General Manager within time periods specified, that includes all information that may be relevant to the criteria listed in this policy.
- H. The General Manager, each year, shall designate those federations that qualify for the Combined Charities Drive that year. Federations deemed not qualified by the General Manager may appeal to the Board of Directors by submitting a written appeal to the Board Secretary within five (5) working days of receipt of the General Manager's decision.
- I. All participating federations will jointly prepare and print all campaign materials, including directories and payroll deduction forms and other related documents, with a Bay Area union printer, and will provide adequate numbers of such materials as determined by the federations. The General Manager or his/her designee for the annual drive will approve the design of these materials.
- J. All warrants issued to participants shall be issued to the federation and not to a unit or number of units within an agency.
- K. Employee payroll deduction to a given federation shall not be made for less than \$1.00 per pay period.
- L. If more than five federations qualify to participate in the Combined Charities Campaign, the District may require an initial sign-up of 50 employees before payroll deduction privileges are granted.

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- M. Payroll deduction privileges shall be reviewed annually to determine if all agencies accorded deduction privileges continue to meet the criteria outlined in this policy.
- N. Each federation must submit a list of the organizations they fund as well as how much each organization receives as part of this policy unless this information is contained in a readily available annual report.
- O. Each federation shall certify that the organization is directed by an active and responsible governing body whose members have no material conflict of interest and a majority of whom serve without compensation.
- P. Each federation shall certify that the organization protects against use of its contributor lists, and permits no payment of commissions, finders fees, percentages, bonuses, or similar practices in connection with its fund-raising practices.
- Q. Friends of AC Transit shall be exempt from the above criteria.
- R. An annual report of the combined charities campaign will be provided to the Board of Directors.

OTHER ANNUAL FUNDRAISING EFFORTS (PART II)

III. PURPOSES - Annual Fundraising Efforts

To establish a framework within which AC Transit employees may participate in two annual fundraising efforts each fiscal year in addition to the Combined Charitable Contribution drive. The purpose of the two annual fundraising efforts, one internal and one external, are:

- A. To participate in one fundraising effort of a local area non-profit organization through concerted volunteer off-duty efforts of AC Transit employees.
- B. To participate in one District internal fundraising effort to raise monies for employee incentives through concerted volunteer off-duty AC Transit employee efforts.
- C. To increase employee morale and well being by formally uniting the volunteer efforts of interested AC Transit employees.

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IV. POLICY - Annual Fundraising Efforts

A. External Fundraising Efforts

The General Manager may approve one non-profit community-based organization in the District's service area for off-duty voluntary employee support each fiscal year.

All contributions (monies) are to be voluntarily donated. No public funds or resources are to be used to support the District's community involvement. Employee support shall be in the form of volunteer off-duty time or off-duty participation in solicitations.

B. Internal Fundraising Efforts

To support and enhance the District's internal employee incentive program, an annual event (e.g., an awards banquet) may be hosted as approved by the General Manager. Prior to approval of any program, information relating to collection and expenditure of funds shall be provided to the General Manager. No public funds will be used in carrying out this fundraising effort. All proceeds will be used for employee incentive programs.

C. The General Manager shall establish procedures for the implementation of all fundraising efforts included in this policy. These procedures will apply to all written proposals submitted by nonprofit organizations. Nonprofit organizations submitting proposals must meet the following criteria:

1. organization must serve AC Transit riders;
2. organization must be located in the AC Transit service area;
3. organization must have an established goal/mission/purpose;
4. organization must adhere to all District policies and must serve the public without regard to age, sex, race, color, marital status, sexual orientation, religion, pregnancy, national origin, ancestry, disability, cancer-related medical condition, or veteran status;
5. organization must present a demonstrated example of successful programs assisting East Bay residents;
6. organization must have an established nonprofit identification number;
7. all proposals to be accompanied by three letters of recommendation, with at least one from an AC Transit employee; and
8. all proposals to be accompanied by the prior year's tax returns.

V. DEFINITION

A nonprofit organization is an organization that has been issued a nonprofit identification number, per IRS regulations.

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ALAMEDA-CONTRA COSTA TRANSIT DISTRICT

RESOLUTION NO. 883

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
DESIGNATING THE FEDERATIONS THAT QUALIFY
TO PARTICIPATE IN THE DISTRICT'S 1994
COMBINED CHARITIES CAMPAIGN**

WHEREAS, Board Policy No. 107, Charitable Contributions in the Workplace, requires that the Board annually designate, by resolution, those federations that have met the qualifications for participating in the District's Combined Charities Campaign; and

WHEREAS, the General Manager has determined, based on staff review of the applications submitted, that the Bay Area Black United Fund, the Progressive Way, the International Service Agencies and the United Way meet the criteria established in Board Policy No. 107 for participation in the District's 1994 Combined Charities Campaign; and

WHEREAS, Board Policy No. 107, Charitable Contributions in the workplace, establishes an annual participant's application deadline of March 1, and

WHEREAS, the General Manager requests approval for an extension of the participant's application deadline date to August 19, 1994, and

WHEREAS, on March 24, 1993, the Board of Directors allowed the inclusion of the Friends of AC Transit in the Districts' charitable giving campaign;

NOW, THEREFORE, the Board of Directors of the Alameda-Contra Costa Transit District Does Resolve and Ratify as follows:

Section 1. The federations authorized to participate in AC Transit's 1994 Combined Charities Campaign are:

The Bay Area Black United Fund
The International Service Agencies
The Progressive Way
The United Way

Section 2. In addition to the federations listed above, the Friends of AC Transit are authorized to participate in AC Transit's 1994 Combined Charities Campaign.

Section 3. Ratify the extension of the application deadline from March 1 to August 19, 1994 for the 1994 campaign.

Section 4.

This resolution shall become effective upon its passage by four affirmative votes of the Board of Directors.

PASSED AND ADOPTED THIS 12th DAY OF OCTOBER, 1994


Alice Creason, President

Attest:

I, Frances Miller-Rogers, District Secretary for the Alameda-Contra Costa Transit District, do hereby certify that the foregoing Resolution was passed and adopted at a Regular Meeting the Board of Directors held on the 12th day of October 1994, by the following roll call vote:

AYES: DIRECTORS: Bischofberger, Ganong, Creason, Piras, Woodbury, Sasaki, Killian

NOES: DIRECTORS: None

ABSENT: DIRECTORS: None

ABSTAIN: DIRECTORS: None


Frances Miller-Rogers, District Secretary

Approved as to Form:


Kenneth C. Scheidig
General Counsel

RESOLUTION NO.

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