## NAMING RIGHTS ISSUES FOR COUNCIL DISCUSSION

1. Retain (same or expand boundaries) or dissolve the Special Service District?

Admin Recommendation: Seek additional input from the public

a. City-wide "naming rights" policy or limit to Alta Canyon Sports Center?

Admin Recommendation: Limit to Alta Canyon Sports Center (possible future expansion to City-wide

b. City Administration governed or City Council governed?

Admin Recommendation: If limited to Alta Canyon Sports Center, by default it is City Council governed unless the Special Service District is dissolved

c. Special Service District, City or separate tax-exempt foundation or other legal entity to be the contracting (or fundraising) party?

Admin Recommendation: Separate tax-exempt foundation

- 2. Process for soliciting, accepting, and granting applications for gifts in exchange for a naming right?
  - a. IRS tax treatment of charitable contributions made in exchange for naming rights

No recommendation: This is a legal issue for discussion

b. Guidelines to identify appropriate donors, i.e., community partners with which the City/Alta Canyon is willing to associate

Admin Recommendations:

Limit to donors with relationship with the City or seeking a relationship with the City Health and Safety of Sandy Residents

Non-political and non-denominational donors

- 3. Levels of gift sponsorship categories and amounts
  - a. Building(s)
  - b. Other amenities
  - c. Who and how to determine sponsorship amounts
  - d. Limited or Unlimited Donors

## Admin Recommendations:

- Limit to five donors
- If limited to Alta Canyon Sports Center, by default it is limited to the Sports Center building
- In addition to the building, limit to up to four other amenities, for example, the swimming pool, weight room, etc.
- 10 million minimum for building naming right; 1 million minimum for naming rights on other amenities
- 4. Term of "naming rights" extended to donors

Admin Recommendation: 10 year maximum

5. Preferred design for Alta Canyon remodeled design, Option B or D?

Admin Recommendation: See additional input from the public