

## Section 6.1: Gifts and Donations Policy

The Matteson Public Library is grateful for gifts, and encourages the private support of library services through gifts of money, real property, personal property, bequest and trust funds.

Through donors, the library has been able to acquire materials and equipment which could not have been purchased otherwise. The library staff can supply, upon request, a list of needed materials, equipment and furnishings for consideration by the donor. The staff is also available to work with donors who wish to assist in the funding of programs; or, who might want to donate special items such as trees.

All gifts and donations accepted become the sole property of the library. Such gifts and donations shall be used in the library's best interest and any predetermined conditions attached to the contribution by the donor. The library reserves the right to reject any gift or donation deemed inappropriate or possessing excessive or unrealistic restrictions. Gifts which cause adverse publicity or cause the library to expend funds may be rejected by the Library Board.

All gifts may be used, sold, or disposed of in the best interest of the library. All donations are accepted only if, in the opinion of the Library Director and the Board of Library Trustees, they are in the best interests of the library.

### MONETARY DONATIONS

No donation can be accepted unless it is given to the library without restrictions unless the Board of Library Trustees has specifically adopted an agreement to do so.

If the donor does offer an initial restriction, and the board approves its acceptance, gifts of money shall be deposited in the library's Gift Fund and shall be posted to an account mutually accepted by the library and the donor. If a balance remains in any account after the library has faithfully fulfilled the terms of a restricted gift, the excess funds will be used for the support of library programming.

Library programming expenses shall include but not be limited to expenses for food, beverages, honorariums, performance fees, communications, rentals, insurance, supplies, awards, transportation, travel and other program related items and services.

## LIBRARY MATERIAL

Library materials such as books, periodicals, and sound recordings may be donated to the library. Library personnel may be made available to collect large donations from patrons upon request, providing any expenses incurred are covered by the donor. Donated materials will be reviewed by the library's professional staff and appropriate items will be retained for addition to the collection. The inclusion of donated materials shall be guided by the same selection principles and criteria applied to the selection of items for purchase. Remaining materials will be deposited in the book sale or discarded.

## MEMORIAL MATERIALS

The library may establish and maintain upon request a fund for the purchase of materials in memory of an individual. The library asks that the surviving family of the individual be consulted for guidance in selecting a fitting topic for selection. Materials will be processed to include plates acknowledging the individual memorialized and the donor if desired.

## SUBSCRIPTIONS

Subscriptions to periodicals of interest to the library's patrons are welcomed. The prerogative not to retain back issues of a donated subscription is retained by the library. The library staff should be consulted in subscription selection to avoid duplication. Donating cash and allowing the staff to place the order is preferred, to allow the Library to take advantage of its relationship with vendors.

## TRUSTS AND BEQUESTS

The library will gratefully receive bequests from the public subject to mutually acceptable conditions. Large monetary bequests can be restricted to a trust account through which the library can benefit from the interest income without having access to the principle for a stipulated period of time.

## REAL PROPERTY

The library will accept ownership of real property donations in accordance with the terms or conditions agreed upon by the Board and the donor. Real property donations deemed no longer needed for public library purposes may be sold or otherwise disposed of by the Board.

## INVESTMENTS AND SECURITIES

Donations of investments and securities shall be maintained for as long as the Board may determine the investments are advantageous to the library. Investments and securities no longer viewed as profitable will be dissolved with the balance being deposited in the library's Gift Fund.

#### SPECIAL COLLECTIONS

Large special collections in a particular subject area or other field of interest may be deposited with the library. Special collections are not normally separated from the general collection unless the value or the fragile condition of the collection dictates otherwise. Donated special collections will be maintained in whole or in part only so long as the materials continue to be useful to the library's patrons.

#### EMERGENCIES

The Matteson Public Library will faithfully adhere to all terms, conditions and agreements relating to gifts and donations unless otherwise faced with an extraordinary emergency in which case the Board shall act in the best interest of the library. An extraordinary emergency can be recognized by Board resolution at a regular meeting of the Board. The violation of any term, condition or agreement can only be made by the majority approval of the Board after holding a public hearing on the matter. The public hearing can be held only after giving notice of said hearing at least ten (10) days prior to the meeting date.

#### RECEIPTS AND APPRAISALS

The Matteson Public Library is a tax exempt organization, and donations would generally be deductible, for tax purposes, to the Donor.

The library will furnish appropriate acknowledgment for donations upon request, either in the form of a receipt for cash, or a letter for material. The library does not attempt to assign a monetary value to donations. The appraisal of a gift to a library for tax purposes is the responsibility of the donor since it is the donor who benefits from the tax deduction. The appraisal of a particularly large or valuable gift may be negotiated with the Director.

#### CONFIDENTIAL DONATIONS

The identity of a donor of a gift made to the library may be excluded from public disclosure as a condition of making the gift. Selected records also may be donated and held without disclosure in accordance with applicable statutes.

This policy updates and replaced the policy Section 19 entitled, Gift.

Approved    February 17.2004

Gift/Donor Receipt

Date \_\_\_\_\_  
\_\_\_\_\_

Name \_\_\_\_\_  
\_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

City \_\_\_\_\_

ZIP \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ has donated books and/or other library materials to the Matteson Public Library. This form will serve as a receipt for purposes of income tax deduction. The Internal Revenue Service advises the library that it is the responsibility of the contributor to determine the fair market value of the contribution. This donation is made with the understanding that such materials may be added to the library's collection if they meet the criteria of the collection development policy. Donated items will not be returned.

Signature of donor \_\_\_\_\_

Signature of staff member \_\_\_\_\_

Number of items \_\_\_\_\_  
\_\_\_\_\_

Description of items \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*The original of this form goes to the donor and a duplicate will be retained by the library.*