

## **Gifts, Memorials and Donations**

The Board encourages contributions in the form of legacy gifts or bequests, memorials, property or cash donation, all of which are considered an important source of additional revenue and a meaningful way for patrons of the Library to support its role in the community.

Donors who wish to make a contribution to the Library will be advised to contact the Director or appropriate manager.

- Money donated for restricted purposes will be deposited in the General Fund and administered under the direction of the Director to best accomplish the desires of the donor.
- Legacy gifts and bequests will be maintained in a separate fund.
- Gifts that are expressly designated for the Building Fund will be deposited into that fund and used in a manner that the Director and Board determine appropriate, which could include investing the monies until a need arises.
- Donors wishing to make a gift in the form of a memorial, except in rare circumstances, are accepted in the form of monetary donations. The Library will make every effort to honor the donor's wishes regarding the selection to be purchased. However, the final decision rests with the Library in accordance with its needs and selection criteria. A bookplate or nameplate will be placed in the item purchased.
- If an unsolicited contribution is received by the Library, contributed funds will be deposited directly into the General Fund to be used where the greatest need exists.

Gifts of books, property, furniture, or other materials will only be accepted if they are determined useful and appropriate for the Library. Donated books and audio visual items that are not used by the Library will be turned over to the Friends of the Library for that location for its book sales, which directly benefit the Library.

Donors of used library materials will be given a donation receipt form on which they may list the number and type of items donated, if a receipt is requested. This form will also list materials accepted and not accepted. Due to Internal Revenue Service regulations, the Library is prohibited from providing an estimate of monetary value of the donation.