

Bellingham Public Library Policy

Title: 2.102 DONATIONS POLICY
Code: 2 Library Collection Services
Chapter: 2.100 Selection

Type of Policy: Departmental
Date Developed: August 16, 2011
Date Revised:
Revised by:
Developed by: Pam Kiesner
Approved by: Library Board of Trustees (August 16, 2011)

Cancel: None
See Also: **Library Policy:** 2.101 Collection Development Policy
Codes and laws: RCW 27.12.210 Library trustees – Organization – Bylaws – Powers and duties.

Purpose: In addition to receiving donations directly at the library, the library works with two 501(c)(3) nonprofit organizations that receive donations for library purposes: the Friends of the Bellingham Public Library commonly called the "Friends," and the Whatcom Community Foundation. This policy is designed to provide guidance to the general public, the Whatcom Community Foundation, and the Friends of the Bellingham Public Library to facilitate the donation process. This policy is to be interpreted liberally so that prospective donors may enjoy the greatest freedom possible in formulating their gifts.

Definitions

Bellingham Public Library: referred to as library in this policy.

Bellingham Public Library Board of Trustees: referred to as Trustees in this policy.

RCW: Revised Code of Washington.

Whatcom Community Foundation: referred to as Foundation in this policy.

1. Library accepts materials donations for the library or its collections.

Donated materials in good condition and of value to library collections are gratefully accepted. All books, materials, personal property items, furniture, and equipment donated to the library become the sole property of the library (public property). The library reserves the right to make final disposition of all donations received.

Donations may be added to the collection or declined at the library's discretion. Donations not added to the library are not returned to the donor. Unused donations may be given to the Friends of the Bellingham Public Library for public sale.

2. Library Board of Trustees has exclusive control of the finances of the library.

- Trustees have exclusive control of the finances of the library. (RCW 27.12.210)
- Trustees delegate authority for financial matters to the Library Director.

3. Library Board of Trustees accepts gifts of money or property.

- Trustees accept gifts of money or property for library purposes as they deem expedient. (RCW 27.12.210)
- Trustees delegate authority to the Library Director to receive gifts of money.
- Gifts of money may be given for the purchase of library materials, to support operations or programs, to enhance facilities, or to provide general support.
- The library reserves the right to decline a gift of money if the conditions of the donation are deemed unsuitable or inappropriate for the library.
- Gifts that may expose the library to adverse publicity, require library expenditures, or involve the library in unexpected responsibilities because of their source, conditions, or purposes will be referred to the Trustees.
- Gifts of money donated to the library may be deposited by the library into the Bellingham Public Library Gift Fund, which is generally used for smaller gifts and immediate expenditures.
- Gifts of securities, real estate, tangible personal property, equipment, insurance, bequests in a will, trusts, or gifts through other planned giving instruments may be referred to the Whatcom Community Foundation to be credited to an established fund for the benefit of the library.
- Gifts of money donated to the library may be deposited by the library with the Whatcom Community Foundation into:
 - The Bellingham Public Library Endowment Fund, a fund from which the library receives an annual distributable amount when investment performance allows. Any funds that the foundation receives from the library must be deposited into the endowment fund.

4. Library prefers gifts with the fewest possible restrictions.

- Unrestricted gifts of money allow the library to address its most pressing needs and to make the most advantageous use of such funds.
- Gifts of money or materials may be designated for a particular purpose, or with a condition, providing that the conditions or purposes meet the library's mission, goals, and needs as determined by the Library Director or Trustees.

5. Gifts may be donated directly to the Whatcom Community Foundation for the benefit of the Bellingham Public Library.

- Gifts donated by individuals to the foundation for the benefit of the library are added to one of the following funds, consistent with the donor's wishes:
 1. The Bellingham Public Library Endowment Fund (this fund is recommended for gifts that the donor wishes to grow in perpetuity), or
 2. The Bellingham Public Library Fund, a non-endowed fund with three sub-funds (additional sub-funds may be added as appropriate):
 - a. Unrestricted Fund: for general library purposes
 - b. Materials Fund: for books and materials in all formats for library collections
 - c. Capital Fund: for capital improvements for library facilities
- The foundation will share donation information with the library on a quarterly basis for inclusion in monthly library financial reports. Note: Gifts made to the foundation for the benefit of the library are assets of the foundation. Fund reports are for informational purposes only and do not affect library financial statements.

6. Library Board of Trustees determines how to spend funds received from the foundation.

- There are no restrictions associated with the expenditure of the distributable income received from the endowment fund. The Library Director recommends expenditure or reinvestment to the Trustees.
- Library Director recommends expenditures from the non-endowed sub-funds for consideration by the Trustees. Authority to submit requests for grant distributions from the non-endowed funds rests with the Library Director after a majority Library Board vote. The Foundation Board of Directors retains the right to approve or deny disbursement requests consistent with the purpose of the funds and sub-funds designated for benefit of the library.

7. Library acknowledges all gifts.

- The library or foundation will acknowledge all gifts made to their respective organizations for tax purposes.
- The library will acknowledge receipt of donated items but is unable to set fair market appraisal values. It is the donor's responsibility to establish fair market value of their donation.

- Gifts received by the foundation for the benefit of the library are acknowledged for tax purposes by the foundation. The library will provide the foundation with a 'thank you' note or send a 'thank you' independently, unless the donor chooses to remain anonymous.

8. Library will keep gift records confidential.

- Generally, information regarding gifts and donors is considered confidential, unless authorized for release by the donor and the foundation. Gift records will be kept confidential to the extent permitted by law.

9. Library and foundation will publicize the endowment fund and the non-endowed fund and its sub-funds.

10. Library Board reviews this policy.

- This policy is periodically reviewed, revised, or reaffirmed by the Library Board.