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| GIFTS AND DONATIONS | | |

GIFTS AND DONATIONS

The Brown County Library is pleased to accept gifts and donations. Gifts and donations may be accepted by a branch or department head, a member of the administrative staff, or the Director, provided that they are in accord with the following criteria:

- A. The library has the right to determine suitability for inclusion of gifts and donations in accordance with its policies and objectives.
- B. The library is not obligated to accept or retain any gifts or donations which fail to meet the library's mission.
- C. If a gift or donation is received which, after appropriate evaluation, cannot be used by the Central Library or the branches, one of the following options will apply:
 1. Gifts and donations not added to library collections may be offered to another educational institution.
 2. Gifts and donations not added to library collections may be distributed to nursing homes, retirement homes, homeless shelters, doctors' offices, etc.
 3. Gifts and donations not added to library collections may be given to the Friends of the Library for their used book sales, proceeds of which are used by the Friends to support the library.
 4. Gifts and donations not added to library collections may be disposed of by sale, or in some other manner deemed appropriate by the Board. Those not added are not returned to the donor.
- D. Care in accepting gift books and materials is exercised for these reasons:
 1. While books may be given at no cost to the library, processing and cataloging the material is costly.
 2. Space in the library is limited and customers of public libraries expect an up-to-date, current collection.
 3. Books and materials of limited, specialized, or historical interest can be borrowed from other libraries through Inter-Library Loan and other cooperative agreement.

Monetary Gifts

The Brown County Library gratefully accepts gifts, donations, endowments, bequests and trusts. Ten percent (10%) of the monetary value of any unrestricted funds will be donated to B.C.L. Foundation, Inc., unless donors choose the option of not contributing a percentage to the Foundation. These funds are used to purchase materials which add breadth and depth to the library collections and for equipment and improvements which facilitate use of the library by customers and staff. All financial

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transactions are arranged through the Library Director or in his/her absence, the Deputy Director, or Accountant or Communications and Library Program Manager.

Specific Memorial and Commemorative Gifts:

- A. Gifts may be given as a memorial, and may also be given to celebrate a birthday, anniversary, or other occasion.
- B. Suggestions for specific donations of materials, equipment, artwork, etc., are welcomed by the library but the final decision, based on library holdings and the library's mission, rests with the library.
- C. Arrangements should be made for the selection of gift books or non-print materials by consulting with the Collection Development Librarian.
- D. An appropriate gift plate will be placed on the gift item and an acknowledgement will be sent to the donor.
- E. Arrangements for memorial gifts other than library materials must be made with the Library Director or in his/her absence, the Deputy Director, or Accountant or Communications and Library Program Manager.

Donation of Historical and Other Valuable Materials:

Donation of items of unusual monetary value will be referred for examination to the Library Director or in his/her absence, the Deputy Director, or Accountant or Communications and Library Program Manager who will be responsible for recommending the acquisition of the material and will follow through on the proper handling of the items. The Library Board has final disposition of all donations.

Appraisal of Collections:

The library does not appraise books or non-print materials for income tax purposes and will not assume any legal responsibility if an acknowledgement letter of a donation is used for tax or other purpose. The Internal Revenue Service may require a disinterested professional appraisal for tax or inheritance purposes. The cost of an appraisal by a third party will be borne by the donor, and the acceptance of a gift which has been appraised by a third and disinterested party does not in any way imply an endorsement of the appraisal by the library.