

Gifts Policy

LJPB Policy #309

Approved: 5/5/2022

Five-year Review Schedule: 2027

Santa Cruz Public Libraries (the Library) welcomes gifts of money (cash, securities, annuities, bequests, and trusts); materials; real, intellectual, or personal property; works of art for public display; and gifts in kind. Financial gifts to the Library are treated as revenue over and above the operating budget, and shall be used solely for the enhancement of basic library services, programs, materials, or facilities. Donors can state the intent of the donation using the Gift Agreement (attached to this policy).

Gifts are the delegated management responsibility of the Director of Libraries, who will make decisions regarding gift acceptance. Gifts received under the Library Naming Policy will need to have filled out the Gift Agreement. The Library retains the right to refuse any gift, and to make all decisions regarding the processing, use, placement, access, storage, retention, sale, donation, or disposition of any gift.

Gifts made unconditionally and without restrictions are preferred. Gifts with conditions requested by the donor shall be approved on a case-by-case basis by the Director of Libraries.

Ownership of gifts resides with the Library. Gifts of funding for capital changes to library facilities will be appropriated to the Library and coordinated with the Jurisdiction.

Gift acceptance will be based on consideration of criteria including

- utility of gift toward Library strategic goals and objectives
- conditions placed on gift acceptance
- long-term maintenance obligation
- correlation with Collection Development Policy {for materials}
- jurisdiction capital campaign needs
- available space

- effect on future giving

Contracts are required when conditional gifts are given. Contracts associated with conditional gifts will be managed by the Friends of the Santa Cruz Public Libraries (the Friends) and signed by the Director of Libraries. When appropriate, the Library shall seek the advice of legal counsel in matters relating to the acceptance of gifts with conditions. If a gift condition is related to naming, please see the Library Naming Policy.

Copyright ownership of any gift donated shall be transferred to the Library so that the Library may make unrestricted use of the materials. Donors may wish to consult with legal counsel before transfer of copyright ownership.

Gifts will be received by the Friends, a 501(c)(3) non-profit organization whose purpose is to support the Library's strategic objectives, programs, and services through fundraising and advocacy. If a donor feels strongly that a gift must go directly to the Library, it will be accepted based on criteria stated herein. Gifts and gift monies will be held, invested, and allocated to the Library.

The Friends will acknowledge all accepted gifts in writing and will specify the type, quantity, and condition of the gift for the donor's records. Determination of monetary value of donations for donor income tax purposes will not be affixed by the Library. The Friends will follow non-profit laws and regulations regarding acknowledgement of all gifts.

Gift related record-keeping, and communication with donors related to gifts and ongoing gift management is the responsibility of the Friends in consultation with the Director of Libraries. A record of all donations will be retained for seven years from date of acceptance, or for the duration of the contracted gift agreement.

Donors are granted the same right to access and use of their donation and the Library as other members of the public; unique or special access rights are not provided. The Library will not accept any gift that would result in placing a material obligation or lien upon the Library's operating budget.

The Library will provide the Joint Powers Authority Board with a quarterly gift received report.

Gifts Procedure

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Donors wishing to attach conditions to gifts are encouraged to first consult with the Friends, who will confer with the Director of Libraries. The Director reserves the right to determine whether to accept gifts with special conditions. If a gift condition is related to naming, please see the Library Naming Policy.

Contracts are required when conditional gifts are given. Contracts associated with conditional gifts will be managed by the Friends and signed by the Director of Libraries.

Gifts of Monies for Books and Materials

Gifts of books and materials may be given directly to the Friends. Selection and purchase decisions for books and other materials are made by Library staff to meet system-wide guidelines for programming and collection needs (as defined in the *Collection Development Policy*). The Library applies the same standards of materials selection to gifts as it does when selecting materials for purchase.

Gifts of Other Financial Donations and Property (Real or Personal)

Donors anticipating a major bequest may wish to consult with legal counsel in formulating terms. Financial donations are to be made to the Friends, preferably with the specification of unrestricted use by the Library.

Donors wishing to specify the Library as the beneficiary or residual legatee of a trust,

or of all or portions of their estate including real or personal property, may wish to consult with legal counsel before transfer of ownership.

Gifts of Works of Art for Public Display

Please refer to Policy #310 for the full procedures regarding gifts to be used for public display.