

## **Aram Public Library Policy 7.1 Acceptance of Gifts**

**Revised February 18, 2016**

Aram Public Library welcomes gifts and donations of materials, money, and real property that can be used to enrich and improve the Library.

### **I. Authority**

(A) According to the Wisconsin State Statutes s. 43.58 (Power and Duties), “the library board shall have exclusive control of the expenditures of all money collected, donated or appropriated to the library fund.”

(B) Funds described in this policy are included within the scope of this statement of authority.

### **II. Types of Gifts and Terms of Acceptance**

(A) Monetary gifts are always accepted and will be handled in accordance with the provisions of Section III of this policy.

(B) Books, pamphlets, periodicals, audiovisual materials, and other items typically found in a library are accepted with the understanding that the library has the authority to make whatever disposition of the materials it deems advisable, including discard if conditions warrant.

(C) Gifts of art objects, portraits, antiques, and other museum-type items are accepted or rejected on the basis of suitability to the library's mission, decor, and availability of space for display, as well as the understanding that the library has the authority to make whatever disposition is deemed advisable, which may include sale, transfer to another agency, and so forth.

(D) Proposed gifts of real property are subject to special conditions as described in Section 4 of the City of Delavan Policy on the Acceptance of Gifts.

(E) Conditions associated with any item proposed as a gift, such as a need or requirement for special housing, special handling or restricted use may render the proposed gift unacceptable.

(F) Gifts of materials (books, audiovisual materials, etc.) will be acknowledged with a donation letter upon request. The donor is responsible for determining the value of the donation for tax purposes. Monetary gifts will be acknowledged with a letter of thanks that indicates the amount donated. Gifts honoring or memorializing a person or entity will be acknowledged with a letter of thanks and a bookplate whenever possible.

### **III.**

(A) Monetary contributions are added to the Library's Discretionary Fund, which is administered by the Library Board for purchase of materials or support of programs outside the scope of the operating budget.

(B) Decisions on the disposition of non-monetary gifts are made within one year of the donation. Proceeds from the sale of donated items, such as artwork and other museum-type objects are deposited in the Library Discretionary Fund.

(C) Proposed gifts of real property must be approved by the Library Board. The decision on whether or not to accept the gifts will be made in consultation with the City of Delavan (and if different, the tax jurisdiction) and will consider the potential benefit to the Library, any associated costs, and the effect on the City.

(D) For gifts that would incur over \$1,000 to administer, the Library Board agrees to adhere to the following city resolution and accompanying checklist:

R-461

**POLICY ON THE ACCEPTANCE OF GIFTS, OF ANY KIND,  
TO THE CITY OF DELAVAN AND ITS SUBSIDIARIES**

1. POLICY STATEMENT

From time to time, the City of Delavan is offered and/or receives financial and non-monetary donations. The policy on the acceptance of gifts of any kind to the City of Delavan and to its subsidiary boards and commissions is set out herein below.

2. GIFTS ACCEPTED

As the acceptance of gifts of money, securities and property serve to further the resources of the City and lessen the need to levy property taxes and charge special fees, it is hereby established that the City will accept such gifts under the following procedures.

3. GIFTS ACCEPTED WITHOUT NEED FOR ACTION BY COMMON COUNCIL OR SUBSIDIARY BOARDS OR COMMISSIONS.

Gifts, for specific or general purposes which do not require the expenditure of more than \$1,000 annually to administer and which place no legal burden upon the City other than to use the gift(s) for the purpose(s) intended may be accepted by the Department Head without action by any Committee, Commission or Board. The Department Head shall report to the responsible Committee, Commission or Board of the nature and purpose of gifts.

[Examples of such gifts of money or property would be donations to the Skate Board Park, Fire Department, Police Department, Park & Recreation Department, Library, or Delbrook Golf Course.]

4. GIFTS WHICH REQUIRE FORMAL ACCEPTANCE BY COUNCIL, COMMITTEES, COMMISSIONS OR BOARDS

Gifts, which by their nature will require more than \$1,000 annually to administer, will require substantial expenditures of public funds to use as intended, or will create a legal liability to the City beyond merely its duty to use the gift as intended, shall not be accepted by a Department Head, but be referred to the appropriate City body for evaluation. The appropriate Committee, Board or Commission shall then consider the value of the gift against the cost of the City to use / maintain it, or the indemnity resulting from the gift.

The attached "Checklist for Accepting Donations" shall be expressly made part of the consideration of the Committee, Board or Commission. If the acceptance of the gift then seems of overall benefit, notwithstanding its related costs, the gift / donation shall be formally accepted at an open meeting of the body responsible for the Department affected.

[Examples of such gifts would be materials and labor to construct or relocate a building or structure, assume property for a museum, etc. To be evaluated here are costs of maintaining the structure after it has been built or relocated, and legal issues relating to damages sought by persons injured during construction or using the property, and later alleging failure of the City to properly design or construct. In an instance of property assumption for special property (a museum for example), evaluation would be given to the cost of operations, upkeep of a building, liability exposure of visitors to a property, ADA compliance, memorabilia preservation, memorabilia disposition in the event of a decision to close the facility, disposition of property in the event it is deemed to be financially onerous to keep it, etc.

Similarly, evaluation of a land donation for park purposes will involve considering the type of park intended, the cost to develop and maintain the park, etc. The size of the gift has no relation to the category it falls under. A small gift may be intended for a use requiring far more in costs to administer or use than the value of the gift. Such a gift may be a flag to be flown over a specific type of monument not in existence, and which the donor expects will be built if the flag is accepted.]

## 5. ACKNOWLEDGEMENT

A letter to the donor, which accepts the gift and expresses our appreciation for it, and restates our understanding of its intended purpose, should acknowledge gifts.

The acknowledgement of gifts, which require substantial effort in order to achieve the donor's intentions, shall include an explanation of how we will honor the intention and our estimate of the time to accomplish it. This is done to avoid misunderstandings between the City and the donor.

This policy adopted by the City of Delavan Common Council on August 12, 2008.

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Mel Nieuwenhuis, Mayor

Attest:

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Susan Kitzman, City Clerk

## CHECKLIST FOR ACCEPTING DONATIONS

Policy: For gifts of any size, which will require more than \$1,000 of Administrative effort to comply with the terms of the bequest, the appropriate Committee is to evaluate whether it is in the City's best interest to accept the bequest.

In order to assist the Committee in evaluating the impact of accepting the gift, the following checklist has been prepared.

Is the gift of lasting value to the community?

Does it create potential liability issues for the City? That is, will people walk on it, sit on it, or under it? Will construction be inspected, is construction up to current standards (ADA accessible, for example?) Are the materials used acceptable for public construction?

Will some member of the public find the item offensive, can it be construed as having a religious content, or offending members of a protected class?

What will the potential annual maintenance cost of the gifted object be? Do the costs outweigh the value of the gift?

Does the gift carry implied duties that the City must perform? What is the cost of performance of such duties? Does the cost exceed the value of the gift?

If costs, direct or indirect exceed the value of the gift, acceptance of the gift may still be warranted if a public purpose is being served and all understand the costs as well as the value of the gift.

Also, does the acceptance of the gift imply that the City will replace the gift when worn out, destroyed by vandals, etc.? If the gift is found to be no longer of use in the future, may the City at that time, sell, dismantle or convert to another use?

All agreements, prohibitions, etc., with respect to the gift should be noted in the minutes or a Memorandum of Agreement for future reference.

**Policy adopted June 2009, revised February 2016**