



WALTON & TIPTON TOWNSHIP PUBLIC LIBRARY

DONATION POLICY

I. Purpose

Members and supporters of the Walton & Tipton Township Public Library (herein referred to as “Library”) from time to time wish to support the Library by making donations to the Library. The Library Board of Trustees appreciates this generosity and has adopted this policy regarding donations to the Library, including any sponsored programs, activities, and events.

II. Definitions

1. **Donation**: a contribution made to the Library without expectation of goods, services, or significant benefit or recognition in return. Donations may be in the form of money or in-kind contributions of products, services, investment securities, real property (land), or any combination thereof. A donation may be unrestricted, where the donor has placed no limitation on its use, or restricted, where the donor has restricted its use to a specified purpose. Donations that, if accepted, would obligate the Library to enter into a service, procurement, or other agreement shall not be considered a donation. Grants to the Library from a local, state, or federal agency are not subject to this policy.

2. **Donor**: Any organization or individual who provides the Library with a donation.

3. **Donation Agreement**: An agreement between the Library and the donor that details any restrictions on a donation as well as the respective obligations of the donor and the Library.

4. **Fundraising**: Any activity conducted with the intent of generating donations to the Library, including seeking donations for Summer Reading. Fundraising activities may include, but are not limited to, promoting endowment programs, program adoption or pledge drives, and contacting individuals, companies, foundations, or other entities with a request for a donation to the Library.

III. General Provisions

1. The Library welcomes unrestricted donations as well as restricted donations that enhance Library services, reduce costs that the Library would incur in the absence of the donation, or that otherwise provide a benefit to the Library. The Library may decline any donation without comment or cause.

2. Donors shall not expect, nor shall the Library grant, any extra consideration to the donor in relation to Library procurement, regulatory matters, or any other business, services, or operations of the Library.

3. Donations must be directly related to providing goods or services to the public or for another valid public purpose. Donations may not be used for personal financial gain of any Library board member or employee.

4. The net benefit of a donation should be considered when determining whether to accept a donation. Net benefit includes all lifecycle costs of ownership, including maintenance, repair, clean-up, administrative, and any potential liability or expenses that may be associated with the donation.
 - a. Donations may not be used to implement new on-going programs or services unless a permanent source of revenue is identified to support the program or service.
 - b. Potential costs and liabilities should be considered if a donation of personal property or of a service does not include the same indemnification, insurance, bonding, or warranties that the Library would normally receive through procurement of personal property or services.
 - c. Real property may be donated to the Library provided that it will not expose the Library to an unreasonable risk of litigation or liability, because of the physical condition of the property or existence of claims, liens, and encumbrances against the property.

5. Library board members and/or the Director are responsible for reporting fundraising activities and donations as required by applicable laws and regulations. A sample Fundraising Plan Form is attached as Exhibit A.

IV. Procedures

1. Unrestricted single donations of less than \$500 may be accepted by the Library Director. All restricted donations and unrestricted donations of \$500 or more must be brought to the Library Board of Trustees for approval and acceptance. The Library board may accept or decline any donation in the board's sole discretion and may choose to request the Director's consideration of any donation.

2. All donations will receive appropriate recognition as determined by the Library at the time the donation is accepted, taking into consideration the nature and level of the donation. Upon request of the donor or if specified in a Library-initiated request for donors, limited forms of promotional activity (such as logo or name placement on signs, flyers, and other materials related to a program or activity supported by the donation) are permitted. The appearance of traditional commercial advertising should be avoided and the size of donor recognition should be in keeping with the size of non-recognition information used in the materials. The agreed upon form of recognition should be identified in the donor receipt or a donation agreement.

3. When donations with a value in excess of \$100 are accepted or upon the request of the donor, the Bookkeeper/Treasurer will issue the donor a receipt indicating the amount of the donation or describing the goods or services donated within 30 days of receiving the donation. (In accordance with the Internal Revenue Code the Library does not provide an estimated value of in-kind donations; donors may refer to IRS Publication 561 for more information on valuing donated property.) The donation receipt shall also include the date of the donation, the name of the donor, the purpose of the donation (if a restricted donation), a brief description of any public recognition that will be made by the Library and note that the donor received no goods or services in exchange. The original receipt shall be submitted to the donor and the Library shall retain a copy. A sample donation receipt is attached as Exhibit B.

4. The Library shall maintain records for the receipt of all donations and shall comply with all reporting requirements and regulations including, but not limited to, the Indiana State Board of Accounts and Indiana Code.

EXHIBIT A – FUNDRAISING PLAN FORM

Walton & Tipton Township Public Library Fundraising Plan	
Fundraising Plan Title & Purpose: <i>Please provide a title and description for your fundraising project.</i>	
Fundraising Participants: <i>Please list the names for all groups and individuals that will be conducting fundraising.</i>	
Donation Type/Amount: <i>Please describe the types and amount of donations that will be sought.</i>	
Anticipated Donors: <i>Please describe who will be approached for donations.</i>	
Donor Recognition Plan: <i>Please describe how donors will be recognized.</i>	
Fundraising Timeline:	
Director Review of Fundraising Plan:	
Fundraising Start:	
Fundraising Completion:	
Director Review of Donations:	
Donor Recognition Complete:	
Board of Trustees Review of Fundraising Plan and Donations:	
Restrictions/Reporting: <i>Please identify any restrictions or reporting requirements associated with this fundraising plan.</i>	

EXHIBIT B – DONATION RECEIPT

Walton & Tipton Township Public Library Donation Receipt

This is to confirm that on the _____ (day) of _____ (month), _____ (year), the Walton & Tipton Township Public Library received from _____ (donor name) of _____ (address):

- a monetary contribution of \$ _____
- a non-monetary contribution consisting of [describe goods, services, property, securities, etc.]:

_____.

The donation has been defined as unrestricted funds or restricted funds (circle one).

If restricted, the funds must be used for the purpose of the following: _____

_____.

No goods or services were provided by the Walton & Tipton Township Public Library in return for the contribution.

The Library and its Board of Trustees sincerely appreciate your donation.

*Kay Kunkle
Bookkeeper/Treasurer
Walton & Tipton Township Public Library*

*Kristi Hileman
Director
Walton & Tipton Township Public Library*

Resolution to Adopt Donation Policy

WHEREAS, the Board of Trustees of the Walton & Tipton Township Public Library recognizes the responsibility to the residents and taxpayers of the district to maintain updated Policies as required by the Indiana State Library and Indiana law §36-12, et. al.

WHEREAS, the Board of Trustees of the Walton & Tipton Township Public Library recognizes the responsibility to the residents and taxpayers of the district to provide proof of usage of donation funds.

NOW THEREFORE BE IT RESOLVED that the Board of Trustees of the Walton & Tipton Township Public Library hereby adopts this Donation Policy, all incorporated herewith and attached to this Resolution.

DULY ADOPTED by the Board of Trustees of the Walton & Tipton Township Public Library at its regular board meeting held on the 9th day of June, 2026, at which meeting a quorum was present:

NAY

AYE

Carol Dutchess, President

Carol Dutchess, President

Jennifer O'Neal, Vice President

Jennifer O'Neal, Vice President

Joan Davis, Secretary

Joan Davis, Secretary

Jeff Leffert

Jeff Leffert

Anne Robison

Anne Robison

Paulette Sipe

Paulette Sipe

Paul Wines

Paul Wines

ATTEST:

Joan Davis, Secretary