The Baldwin Public Library (BPL) encourages gifts and donations, which will enhance library services. Monetary contributions are added to The Baldwin Public Library Trust for purchases beyond the means of the regular budget.

I. Gifts of Materials, Artwork, Furnishings, Technology, or Personal Property

A. Offers of gifts of materials for the collection shall be reviewed with the donor prior to acceptance. Gifts are accepted with the understanding that they become the property of BPL upon receipt and that BPL shall make all necessary decisions according to its Collection Development Policy as to their retention, placement, cataloging and other considerations relating to their use and disposition. BPL does not accept textbooks, books in poor physical condition, or used magazines. Materials such as books and other items may be donated in honor of a friend or relative. These items will be marked with a special plate.

B. While gifts of art and other collectibles are welcome, BPL reserves the right to determine the placement and display of these objects. The decision to accept the gift will be based on the suitability to BPL’s mission, and the availability of space for display. Such gifts are accepted only on the condition that the use and disposition are up to the discretion of the Library Trust Board and/or the Library Director. BPL may request that an artwork be accompanied by a current appraisal of value and may request evidence of artistic importance, merit of the work, and reputation of the artist. BPL, at its discretion, may also request from the donor evidence of provenance and present title to the artwork. A deed of gift, or similar document transferring sole and exclusive ownership of the artwork to BPL will be required.

C. Gifts of technological equipment shall be reviewed with the BPL Director or designee and may be accepted with the understanding that they become the property of BPL. The decision to accept the gift will be based on the suitability to BPL’s mission and need for the type of equipment offered.

Gifts of Money

- General gift funds – Unrestricted monetary gifts will be used at the discretion of BPL Trust Board to the best advantage of BPL. Restricted monetary gifts will be accepted on the condition that the specific use requested is consistent with the mission of BPL and the BPL Collection Development Policy.
Gifts of money to purchase tribute or memorial items are always welcome. A minimum of $25.00 is needed to purchase an item. These gifts will be expended for the designated purpose with appropriate recognition. Proper notification will be sent on receipt of the gift, in advance of the item being ordered.

- **Endowment Funds** – A named endowment fund may be established the continuing support of BPL. These funds are established in perpetuity, and the use of funds will be guided by the wishes of the donor with the annual income used in accordance with the fund restrictions. A minimum amount of $10,000.00 is needed to establish an Endowment Fund.

Those interested in establishing a fund should contact the BPL Director to discuss options. A minimum amount of $5,100.00 must be physically secured by BPL before the BPL Director recommends the establishment of the named Endowment Fund. The remainder must be pledged and received within five (5) years. In the event that the flow of funds agreed upon does not reach a minimum of $10,000 within five years, the named Endowment Fund shall be dissolved and the funds will be co-mingled with other BPL gift monies.

**Sponsorships**

BPL welcomes sponsorships of programs, projects and events from individuals and groups, including but not limited to businesses and organizations. Sponsorships will be accepted at the discretion of the BPL Director. Sponsorships and gift items will be formally acknowledged in a manner discussed and agreed upon by the BPL Director and donor.

**Appraisals for Tax Purposes**

Neither the BPL Trust Board nor the BPL Director will assess or suggest a value for non-monetary gifts for income tax or other purposes. The letter of acknowledgment will not contain a statement of value for donated items. All donations to BPL are tax deductible and provide tax benefits to the fullest extent of state and federal law. BPL will provide a descriptive receipt upon request.

**Gifts to Staff**

Staff will not accept gifts of any kind from members of the public except for plants or edible gifts such as cookies, candy, etc., which can be placed in the department and shared with staff. All other gifts shall be refused or returned to sender except at the discretion of the BPL Director.