

**POLICY 735
DONATIONS & GIFTS**

The Lisle Library District (LLD) welcomes gifts, donations, endowments, memorials, and planned giving that supports the LLD's mission, programs, and services.

A. General Guidelines

1. The LLD will enter into giving relationships that are determined to be in the best interest of the District. The LLD reserves the right to accept or decline any donation.
2. The LLD is a tax exempt, public library. Public library districts in Illinois are considered "political subdivisions" (IRS/ILCS) that may receive and administer donations for the benefit of the public. Under Illinois library law, any person or group of persons may make donations of money or property for the benefit of any local library or public library district [75 ILCS 5/1-6 and 75 ILCS 16/30-75]. Title to the donation vests with the LLD Board of Trustees.
3. Any donation becomes the property of the LLD. Donated items may be added or withdrawn from the collection without consent of the donor. The LLD reserves the right to donate or sell donated items and direct acquired funds to support LLD collections, services, and/or programs.
4. The LLD will follow Generally Accepted Accounting Principles (GAAP) for the accounting and crediting of all contributions, and shall follow all applicable legal requirements.
5. The LLD encourages donors to contact a professional financial advisor regarding valuation for tax purposes.
6. LLD Trustees, employees, and/or volunteers may not make promises, expect favoritism or exchanges, or agree to any donor-directed actions for the purposes of soliciting a contribution. Individual Trustees may not solicit donations or fundraise without full Board approval.
7. Donor names are public information unless the donor specifically and formally requests anonymity.

B. Solicitation by the LLD

The LLD may solicit donations for specific purposes or projects. Solicitations shall be Board-approved prior to any donation campaign. Individual Trustees may not solicit donations or fundraise without full Board approval.

C. Fund for Illinois Libraries | Illinois Library Association (ILA)

The purpose of the Fund for Illinois Libraries is to enable libraries to receive monetary donations from individuals or organizations that can only make donations to 501(c)(3) charitable organizations. The ILA serves as the administrator of the Fund. With LLD Board approval, the LLD will contact ILA to administer such a transaction. There is an annual fee associated with processing these type of donations via the ILA.

D. Material Donations

The LLD may accept materials for inclusion within the collection or as donations to supportive organizations like the Friends of the Lisle Public Library District. Due to limited storage and/or operational impacts, the LLD may limit the acceptance of donations at any time. The LLD encourages donors to check with the LLD before delivering material donations.

The LLD will not accept:

1. Items that are in poor condition; faded, yellowed, or stained
2. Items that have smoke, pet, or other strong odors
3. Periodicals; magazines, newspapers, or flyers
4. Encyclopedias
5. Obsolete formats such as tape cassettes/VHS

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