



<b>Title</b>	Donations and Sponsorships		
<b>Number</b>	11/01 (replaces 95/01)	<b>Date</b>	Mar 07, 2011
<b>Revised</b>			
<b>Policy</b>			
<p>1. Gift Acceptance</p> <p>The Fort Saskatchewan Public Library (FSPL) welcomes and encourages gifts from individuals, groups, businesses, foundations, and corporations.</p> <p>FSPL will encourage all gifts or sponsorships toward programming, facilities, equipment, library materials, furniture, and operations so long as they comply with the Regulations of the Canada Revenue Agency governing charities. This includes gifts of cash, gifts-in-kind, artwork, etc. Appraisals will be the responsibility of the donor for gifts-in-kind, as the Library Board will issue general receipts for gifts in kind without valuation of the gift upon request.</p> <p>FSPL will always encourage donations and sponsorships that are general in nature before recommending donations to restricted funds, endowments, special events, or capital projects.</p> <p>The Board reserves the right to redirect monetary gifts where they will be best utilized or refuse gifts at their discretion.</p> <p>This policy does not apply to grants or funds obtained from various levels of government.</p> <p>2. Donations</p> <p>For income tax purposes, a donation is defined as a voluntary transfer of property to the library, made without the expectations that any benefit will accrue to the donor or anyone designated by the donor. Donations of \$10 and over will be eligible for an income tax receipt.</p> <p>No benefit of any kind may be provided to the donor or designate except where the benefit is of nominal value. Canada Revenue Agency defines nominal value as a fair market value of less than the lesser of \$50 or 10% of the amount of the gift. FSPL will limit expenditures of this nature to 3% of the value of the gift.</p>			

Donations of books or other library materials must meet the Library's selection criteria. The acceptance, use, location, and disposition of library materials are at the discretion of the Library Director or designate. Tax receipts will not be issued for donated materials. Donations of library material may be refused at the discretion of the Library Director or designate.

### 3. Sponsorship

The FSPL Board encourages members of the business community and other organizations to support the Library through the establishment of sponsorships, providing financial or in-kind contributions to enhance Library services, collections and programs. The Board's first priority is to ensure the continuation and growth of support from the City of Fort Saskatchewan and the Province of Alberta.

Sponsorship is a mutually beneficial exchange between the Library and an external organization (sponsor) whereby the sponsor contributes funds, products, or in-kind services to the Library in return for recognition, acknowledgement or other promotional consideration. Sponsorships may involve a more general association between the sponsor and the Library or an agreement regarding specific programs, events, services or activities.

Tax receipts are not issued for such contributions (CRA regulations), but the Library will issue a general receipt upon request.

The Board endorses the Canadian Library Association's *Statement on Corporate Sponsorship Agreements in Libraries*, and adheres to the principles outlined in that document (see Schedule A).

### 4. Naming Agreements

All naming rights agreements require the approval of the Library Board. To respect the City of Fort Saskatchewan's leadership role in funding libraries, the Board will consult with City Council before approving any naming rights agreement for a Library facility. The Board, at their discretion, may or may not consult with City Council before approving a naming rights agreement for a major element within a facility. The Board alone will approve naming rights agreements for lesser building elements (such as feature areas, fixtures, etc.).

All naming rights agreements will be for a limited term that will be outlined in a Memorandum of Understanding.

All Naming signage will be consistent with the Library logo and branding. Only the name, and not the logo, of an organization or individual will be used on any signage. This is in order to protect the integrity of the Fort Saskatchewan Public Library's brand, limit confusion over the nature of facilities, and avoid the perception of advertising.

The Library Board will ensure that the FSPL logo is the only logo to appear on its membership card.

5. Unrestricted Gifts

Unrestricted gifts will be placed in the General Operating Fund. The Library Director has the authority to designate unrestricted gifts up to a value of \$2500.00. Any unrestricted gifts over \$2500.00 will be brought to the Board with allocation recommendations for approval.

6. Restricted Gifts

Restricted gifts are those given for a specific purpose designated by the donor. All restricted or designated donations shall be used for the purposes for which they were given unless FSPL has obtained appropriate authorization to use them for other purposes. Alternative uses will be discussed where possible with the donor or the donor's legal designate.

FSPL reserves the right to decline a gift if the restrictions of the gift will result in excessive capital or operating costs to be incurred by FSPL. In such cases, donors will be encouraged to consider alternative options.

The Library Director has the authority to accept restricted donations up to \$2500.00. Restricted donations above \$2500.00 will be approved by the Library Board prior to acceptance.

For all restricted gifts of \$2500.00 or more, Memoranda of Understanding will be created to outline:

- the designated use of the gift
- a timeframe for the use of the gift
- form of recognition to be provided for the gift
- length of the term for any naming rights agreed upon
- any additional conditions or requirements of either the Library Board or the sponsor, as agreed upon.

7. Recognition Guidelines

Donor recognition will neither be, nor perceived to be, extravagant. In accordance with Canada Revenue Agency regulations, FSPL will limit expenditures for recognition devices and systems to not more than 3% of the value of the gift.

FSPL will respect the wishes of persons and organizations that wish to remain anonymous in respect to being public identified as a supporter and/or having the amount of their contribution publicly disclosed.

**Approval**

**Signature**

Matthew Fellows  
Board Chair



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## **Canadian Library Association / Association canadienne des bibliothèques Position Statement on Corporate Sponsorship Agreement in Libraries**

***Approved by Executive Council ~ June 21, 1997***

Libraries enrich lives, provide information needed for work and daily living, and foster informed communities which are essential to a democratic society. In recognition of this important function, communities support libraries through public funding. The library's first priority is to ensure the continuation and growth of this primary relationship -- public funding for the public good.

CLA encourages and supports advocacy to maintain and develop public funding as the principal source of support for public, school, academic and government libraries.

Publicly funded libraries can and do explore other sources of funding, such as grants, gifts, donations, partnerships and sponsorships, to ensure that they provide the best possible services to their communities. Corporate sponsorships are one source of additional support that allows libraries to enhance the level, extend the range, or improve the quality of library service.

To ensure that partnerships enhance the library's image and add value to library services, libraries need to develop policies and sponsorship agreements that outline the conditions and the benefits of the sponsorship arrangement.

CLA believes that the following principles are important in developing sponsorship policies and agreements. Libraries have a responsibility to:

1. demonstrate that sponsors further the library's mission, goals, objectives and priorities, but do not drive the library's agenda or priorities.
2. safeguard equity of access to library services and not allow sponsorship agreements to give unfair advantage to, or cause discrimination against, sectors of the community.
3. protect the principle of intellectual freedom and not permit sponsors to influence the selection of collections, or staff advice and recommendations about library materials, nor require endorsement of products or services.
4. ensure the confidentiality of user records by not selling or providing access to library records.
5. be sensitive to the local political and social climate and select partners who will enhance the library's image in the community.