Fundraising Policy

This policy establishes guidelines and procedures for fundraising activities conducted by or on behalf of the Geneva Public Library. It ensures compliance with New York State laws and regulations while supporting the library's mission through supplemental funding opportunities.

This policy applies to all fundraising activities associated with the Library, including those conducted by the Board of Trustees (Board), library staff, Foundation for the Geneva Public Library (FGPL), and other affiliated groups.

1. Legal Framework and Fiduciary Responsibility

1.1 Governing Laws and Regulations

The library's fundraising activities shall comply with all applicable laws and regulations, including but not limited to:

- New York Education Law, particularly Article 5 (§§ 253-272)
- New York General Municipal Law
- New York State Comptroller's guidelines on public fund expenditures
- New York State Charities Bureau regulations
- Internal Revenue Service (IRS) requirements for tax-exempt organizations
- New York Executive Law Article 7-A (Charitable Solicitations)

1.2 Fiduciary Responsibility

The Board of Trustees acknowledges its fiduciary responsibility to secure adequate and sustainable funding for library operations primarily through public funding sources. While fundraising can supplement public funding, the Board recognizes that:

- No public funds, including staff time paid with public funds, shall be used for fundraising efforts.
- Mission-critical operational expenses (including salaries, building maintenance, and utilities) shall be funded through sustainable public funding sources rather than donations.
- Fundraising shall be directed toward specific, defined purposes separate from core operations.

- The library shall maintain separate accounting for donated funds as required by NYS Comptroller's internal control frameworks.

2. Roles and Responsibilities

2.1 Board of Trustees

The Board shall act as a body, not as individuals, in authorizing fundraising activities in accordance with New York Education Law.

Trustees may participate in fundraising activities as private citizens, with clear documentation that such activities are conducted outside their official capacity. This may be accomplished by a statement in either the Conflict of Interest agreement or the Library Board meeting minutes prior to the event.

The Board shall ensure proper fiscal controls for receiving, tracking, and expending donated funds as required by New York State audit standards.

The Board may define specific purposes for fundraising campaigns that align with the library's strategic plan.

2.2 Library Staff

The Executive Director shall be informed of all fundraising activities.

Any staff involvement in fundraising activities must be conducted outside of hours paid by public funds.

In the course of shared events (such as book sales or raffles), Library staff may collect funds on behalf of FGPL (e.g., when Library desks are used as collection points).

Library staff may provide reasonable assistance in marketing FGPL initiatives when appropriate.

2.3 Foundation for the Geneva Public Library

The Library encourages collaboration with FGPL for all fundraising initiatives.

Such collaboration shall be governed by a written Memorandum of Understanding outlining mutual commitments for legal compliance, cooperation, and transparency.

FGPL must maintain its own proper registration with the New York State Charities Bureau.

3. Approved Fundraising Activities

3.1 Specific Fundraising Purposes

Fundraising activities may be directed toward specific purposes, which may include:

- Special collections or materials
- Programs and events beyond core services
- Capital improvements
- Technology enhancements
- Endowment funds for long-term sustainability

3.2 Online Donations

The library may maintain a donation button on its website.

All online donation methods must use secure payment processors that comply with New York State data protection requirements.

Online donations must clearly state the purpose of the donations and include all legally required disclosures under New York Executive Law Article 7-A.

3.3 Events and Activities

Fundraising events must comply with all applicable laws and regulations.

Events involving games of chance must adhere to New York State Gaming Commission regulations.

All fundraising events shall have defined objectives that align with specific library needs.

Events requiring permits or licenses under New York law must secure such authorization before proceeding.

4. Fiscal Controls and Management

4.1 Acceptance of Donations

See Gifts & Donations Policy.

4.2 Financial Management

All donations shall be properly recorded and acknowledged according to New York State Comptroller's internal control frameworks.

Separate documentation shall be maintained for restricted donations.

Regular reports on donations and their use shall be provided to the Board.

Annual financial reports shall include information on donated funds.

Investment of donated funds shall comply with New York General Municipal Law §§ 10 and 11, which govern the investment of public funds.

The Library shall maintain records necessary for any required filing with government entities.

4.3 Non-Cash Donations
Non-cash donations shall be accepted according to IRS guidelines. See Gifts and Donations Policy for more details.

The Library shall provide appropriate acknowledgment for non-cash donations but shall not assign a monetary value for the donor’s tax purposes.

The disposal of donated items shall comply with New York State Education Law regarding Library property. See Disposition of Surplus policy.

5.2 Public Transparency
Information about fundraising activities and the use of donated funds shall be included in the Library's annual report to the community.

The Library shall maintain transparency regarding the purpose and use of donated funds.

6. Non-Library Donation Collection Boxes
The Geneva Public Library respects all charitable endeavors, including the ongoing or special solicitation of donations in support of worthy causes. However, since the Library has a limited capacity to monitor on-site donation boxes, we can only permit a certain number of donation collection boxes on Library premises.

Charities registered with the NY Attorney General's Charities Bureau may apply to have a solicitation box at the library for up to 1 month per year; selection will be made in order of application.

To apply, send a letter to the Library which includes:

1. The name of the charity and New York State Charities Bureau Registration #
2. The purpose of the donation
3. What is being solicited (only donated goods. No monetary donations will be permitted)
4. The size of the donation box
5. Who from the organization will be at the library no less than one day per week to empty the donation box.

The Library is not responsible for loss or damage to donated items.

Electronics and any items containing batteries, food, or items that may interfere with the routine environment of the library may not be donated.

The Library may cease offering this courtesy without notice.

All donation boxes will comply with New York State Comptroller's guidelines on the use of public property.

7. Conflicts of Interest

All fundraising activities shall comply with the Library's Conflict of Interest Policy. As such, no individual shall personally benefit from library fundraising activities.

Trustees and staff shall disclose any potential conflicts of interest related to fundraising activities as required by New York Not-for-Profit Corporation Law § 715-a.

The Library shall maintain records of all disclosures and recusals related to fundraising activities.

8. Tax Implications

The Library shall provide appropriate acknowledgment of donations in accordance with IRS requirements.

The Library shall maintain its tax-exempt status and comply with all applicable reporting requirements.

The Library shall inform donors that they should consult with tax professionals regarding the deductibility of their donations.

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