

**WALTON COUNTY BOARD OF COUNTY COMMISSISONERS  
LIBRARY DONATION POLICY**

**Purpose**

The purpose of this policy is to provide guidance to those who wish to support the Walton County Library through a financial donation. It describes the scope of donations received, and defines the roles and responsibilities for accepting donations made to the Walton County Library system through the Walton County Board of County Commissioners. This policy does not include programs and activities operated and maintained by any Friends of the Library group.

**Principles**

- Donations are welcomed and are valued expressions of individual support for the Walton County Library system.
- Donations enhance the library's services and programs.
- Financial donations enrich the Walton County Libraries, *but do not replace public tax support.*

**Scope and Disposition of Donations Received**

Monetary donations to the Walton County Library are appreciated and welcomed. Donors may earmark monies for the purchase of specific materials, supplies, equipment, programs, and other items subject to the library's needs.

Donations shall be tracked in a separate general ledger account.

Donations are tax deductible to the donor. All financial donations made to the Walton County Library shall be acknowledged by a letter of thanks which includes the amount and date of the donation and the Walton County federal employer tax identification number.