WAUKEE PUBLIC LIBRARY	BOARD
POLICY SECTION 2.4	ADOPTED 11/26
DONATIONS AND GIFTS	

Waukee Public Library Donations and Gifts Policy

The Waukee Public Library welcomes financial support, property, and library materials from individuals, groups, and corporate entities. Donations help the library enhance its collections, expand its programs, and improve its facilities beyond what is possible through public funding alone. This policy outlines the guidelines and conditions under which gifts, donations, and bequests are accepted by the library.

Donations of Books

The library accepts donations of books with the understanding that they will be evaluated according to the same selection standards in accordance with the Collection Development Policy 7.1.

Books that are not added to the library's collection may be, at the discretion of the library, allocated to the Waukee Public Library Friends Foundation for book sales.

The Library reserves the right to decline books based on condition, subject, or age. The Library does not accept magazines, DVDs, audiobooks, textbooks, or encyclopedias.

Monetary Donations and Endowments

Financial contributions are vital to the ongoing growth, innovation, and sustainability of the Library. Monetary gifts may be made as unrestricted donations or designated for a specific purpose. Long-term giving opportunities, including endowments and planned gifts, are encouraged to support the Library's future stability and continued service to the community.

Monetary donations, endowments, and planned gifts should be directed to the Waukee Public Library Friends Foundation (WPLFF), a 501(c)(3) organization and the dedicated fundraising organization for the Waukee Public Library. Contributions made to the WPLFF are intended to directly support the Library and its services.

Unrestricted monetary donations will be used at the discretion of the Library Director and the Board of Trustees to support high-priority Library needs, programs, services, collections, or other purposes that advance the Library's mission.

Monetary gifts designated for a specific purpose must receive prior approval from the Library Director and Board of Trustees to ensure the proposed designation aligns with Library policies,

priorities, and operational capacity. The Library reserves the right to decline a designated gift when the specified purpose cannot be reasonably fulfilled.

Memorial and Honorary Donations

The Library accepts monetary donations made in memory or honor of an individual. The Library will select and purchase materials associated with memorial or honorary gifts in accordance with its collection development and donation policies. The Library retains discretion regarding the selection, placement, retention, and disposition of all materials purchased with memorial or honorary donations. Memorial or honorary gifts do not guarantee the purchase of a specific title or type of material.

Donation of Real Estate, Land, Investments, and Property

Donations of non-cash assets, including land, real estate, stocks, bonds, securities, and other personal property, require careful review to determine whether the gift serves the long-term interests of the Library and the community.

Acceptance of land, real estate, investments, or other significant physical property is subject to the approval of the Library Board of Trustees.

Prior to accepting real estate or land, the Library, in consultation with the City of Waukee as appropriate, will evaluate the potential liabilities associated with the gift, as well as its alignment with the Library's mission, strategic priorities, and operational capacity.

Donors are responsible for obtaining and providing all required legal documentation, title transfers, appraisals, environmental assessments, and other professional services necessary to complete the donation and comply with applicable tax requirements. Acceptance of a non-cash gift does not constitute an endorsement or representation by the Library regarding the value, tax deductibility, or tax treatment of the donated asset.

Donor Recognition and Naming

The Library appreciates and recognizes the generosity of its donors and may acknowledge gifts through Library publications, newsletters, annual reports, websites, dedication plaques, or other appropriate means. The form and extent of donor recognition will be determined by the Library based on the nature and significance of the gift and, when applicable, the donor's stated preferences.

Donors who wish to remain anonymous must indicate their preference at the time the donation is made. The Library will make reasonable efforts to honor requests for anonymity.

Naming rights or naming opportunities associated with the Library building or its facilities must comply with the City of Waukee Naming Policy, Resolution 2024-070, and any other applicable City policies or requirements.

Donations of Historical Artifacts or Documents

The Waukee Public Library maintains historical artifacts and documents in support of its local history collections and museums. Donations of historical materials must be accompanied by a completed Donation Release Form transferring ownership to the Library. Once accepted, donated materials become the property of the Waukee Public Library and will not be returned to the donor unless the Library has entered into a separate written Loan Agreement.

The Library reserves the right to refuse any historical artifact, document, or other material for any reason, including limitations related to space, condition, preservation needs, duplication, relevance, provenance, or the Library's ability to appropriately care for the item.

The Library may determine the appropriate disposition of accepted historical materials based on its collections, needs, and preservation capabilities. Materials may be retained, transferred, donated, exchanged, sold, recycled, discarded, or otherwise disposed of at the Library's discretion. The Library cannot guarantee that donated historical materials will be placed on display, exhibited, permanently retained, or made available for public use.

Historical artifacts or documents may be donated to the Waukee Area Historical Society or another institution better suited to preserve and provide access to the material.

Conditions and Restrictions

The Library will not accept donations subject to conditions or restrictions that conflict with applicable federal, state, or local laws; the Library's policies or mission; or its commitment to equitable service, intellectual freedom, and open access.

The Library Board of Trustees reserves the right to decline any donation, gift, material, or property that does not support the Library's mission, creates undue financial or administrative obligations, or imposes conditions that the Library cannot reasonably fulfill.

Donations made to or for the benefit of the Waukee Public Library through the Waukee Public Library Friends Foundation, a 501(c)(3) organization, may be tax-deductible to the extent permitted by law. Donors are responsible for determining the tax treatment of their contributions and should consult their tax advisor or other qualified tax professional. Neither the Library nor

the Waukee Public Library Friends Foundation will appraise or assign a monetary value to donated materials or property for tax purposes. Donors are responsible for obtaining any independent appraisal or other documentation required for tax reporting.

Donation of Authors' Works

The Library recognizes the value of local authors. Such materials may be accepted for consideration when they demonstrate local significance, anticipated community interest, broad or sustained appeal, or otherwise address a need within the Library's collection. All materials will be evaluated according to the Library's established Collection Development Policy 7.1. Donation of a work does not guarantee its addition to the collection. The Library retains sole discretion over the selection, placement, retention, and withdrawal of all materials.

The Library does not sell authors' works, facilitate sales, promote individual authors or their books, or provide marketing services on behalf of authors or publishers. Inclusion of a work in the Library's collection does not constitute an endorsement of the author, publisher, or content of the work. Any author event, display, or program involving an author or their work must be separately initiated and approved by the Library and must serve a legitimate Library purpose rather than function primarily as a commercial or promotional opportunity.