

TITLE: Donations
POLICY NUMBER: 420
EFFECTIVE DATE: 08/17/2022
REVIEW DATE: January 2023
SUPERSEDES: 420 Naming, 450 Gifts



Article 1: Purpose

The Waukegan Public Library encourages and accepts private support of the library. Gifts allow the library to enhance its services by supplementing the operating fund for special projects, collections and/or programs. Also, gifts may honor or memorialize individuals and may be given to provide support for the cultural enrichment of our community. The Board of Trustees shall consider recognition of those who have given gifts or service to the library, or those whose accomplishments or generosity advance the mission of the library, further the capacity of the library to meet its goal to serve the library community, and/or enhance the reputation of the library.

Article 2: Acceptance of Gifts

Section 2.01 - Income Tax Statements

Gifts to the Waukegan Public Library are tax-deductible as provided by law. In addition to making direct library donations, gifts may be directed to the Waukegan Public Library Foundation, a 501(c)(3) organization. All donations must be accepted by the Waukegan Public Library Board of Trustees or Executive Director. Gifts with naming opportunities that are made to the Waukegan Public Library Foundation as the 501(c)(3) arm of the organization will be recommended to the Board of Trustees for final approval.

Upon receipt of a donation, Waukegan Public Library will issue the known or identifiable donor a letter of acknowledgement that can be used for tax purposes. This acknowledgement will not appraise the value of a donation. The library does not evaluate or document the value of gifts for tax purposes. Obtaining an appraisal or otherwise determining the value of such a donation is the responsibility of the donor.

Section 2.02 - Accepted Gifts

Donated material will be judged by the same standards of selection as those applied to the purchase of new materials. To encourage private support and to ensure that all gifts are appropriate to the Waukegan Public Library's mission, the following gifts may be accepted:

Unrestricted gifts (used for any purpose),

Restricted gifts (used for specific purposes),

Gifts of books, periodicals, audio-visual/technology materials, or artwork, etc. (Will be accepted on the condition that the library may place, display, acknowledge, and/or sell or dispose of such material at the Executive Director's discretion),

Gifts of real property and stocks bonds, etc. (must be approved by the Board of Trustees),

Note: Non-cash gifts will be converted to cash as soon as possible.

Section 2.03 - Disposition of Gift Materials

While the Board of Trustees is grateful for and encourages donations from all individuals, businesses and organizations, the Board has the right to decline any gift to the library. Any gifts/donations to the Waukegan Public Library might be sold or disposed of in the best interest of the library. The library cannot commit itself to house a donation in perpetuity. Please refer to the library's disposal policy for more information.

Section 2.04 - Donor Right to Privacy

Information concerning donors or prospective donors, including their names or any other information for which there is a reasonable expectation of privacy and/or confidentiality, is kept strictly confidential by the Waukegan Public Library, its Board of Trustees, staff, and volunteers, unless written permission is obtained from the donor to release such information. Donors who wish to remain anonymous and not be included in published lists of donors must state so at the time of the gift.

Article 3: Naming Rights

Section 3.01 - Recognition

The Board of Trustees shall consider recognition of those who have given gifts or service to the library, or those whose accomplishments or generosity advance the mission of the library, further the capacity of the library to meet its goal to serve the library community, and/or enhance the reputation of the library. The Board has the right to reject naming proposals and reserves the right to terminate or alter a naming designation in any circumstance.

The Board of Trustees shall also evaluate proposals for naming and name recognition for those persons or corporations that have had a positive impact on the library through philanthropic contributions or through exceptional achievement in service or through their work.

All donations will be gratefully recognized in an appropriate manner including, but not limited to recognition in Waukegan Public Library publications, bookplates, special plaques, named gift opportunities, or donor recognition events.

Section 3.02 - Naming Classes

There are four classes which may be named

Subsection 3.02a - Class I Portable Items

Examples are art prints, artifacts, furniture, and equipment. Recognition is provided in an appropriate manner and donations are approved by the Executive Director.

Subsection 3.02b - Class II Tribute Markers

Examples are plaques or other markers in association with trees, benches, sculpture, and other such items shall be approved by the Board of Trustees.

Subsection 3.02c - Class III Inside Spaces

Examples are reading rooms, classrooms, boardrooms, galleries, lounges. Naming and signage shall be approved by the Board of Trustees. Signage for named spaces shall be prominent and readily identifiable. Lettering shall be scaled appropriate to the aesthetics of the room or area so named. All references to the named area in promotional materials, directional signage, and library documents shall include the name of the individual, family, or corporation.

Subsection 3.02d - Class IV Outside Spaces

Examples are buildings, courtyards, gardens, etc. Naming and signage shall be approved by the Board of Trustees. Signage for named spaces shall be prominent and readily identifiable. Lettering shall be scaled appropriate to the aesthetics of the room or area so named. All references to the named area in promotional materials, directional signage, and library documents shall include the name of the individual, family, or corporation.

Section 3.03 - Removal or Change of Names

While it is the Board's intention that all such honorary names for Library facilities will be used for many years to come, the Board cannot promise that a name or even that the facility so named will be used in perpetuity. As determined at the sole discretion of the Board of Trustees, the naming or name recognition of any of the four classes shall end under the following circumstances:

An item in any of the four classes is to be demolished.

An item in any of the four classes changes function to the extent that the purpose for the naming or name recognition is no longer relevant.

If the individual or corporation is engaged in activities that are in conflict with the library's mission and values or is involved in disreputable or criminal activities that would bring dishonor and embarrassment to Waukegan Public Library.

During their tenure, members of the staff, the Board of Trustees, the Waukegan Public Library Foundation Board, and elected officials are not eligible for a naming under Classes III and IV.

Article 4: Citations

The Waukegan Public Library and its Foundation adhere to all rights listed in the "Donor Bill of Rights" developed by the Giving Institute. (<https://www.givinginstitute.org/page/DonorBillOfRights>)