



Gifts and Donations Policy

Last Updated Date:

July 10, 2025

Next Review Date:

July 2028

The Waterloo Public Library welcomes gifts of materials, money, or other bequests. These gifts help enrich and improve public library resources. Gifts such as books and audiovisual materials are subject to the [Collection Development Policy](#).

Monetary contributions are added to the library's account administered by the Community Foundation of Northeast Iowa, the Waterloo Community Foundation, Friends of the Waterloo Public Library, or the City of Waterloo. Unrestricted funds will be used at the discretion of the Library Board of Trustees.

All gifts become property of the Waterloo Public Library upon receipt. Gifts with restrictions may be accepted if the Director and/or Library Board of Trustees deem the restriction to fall within the library and community need.

All donations are tax deductible. A written acknowledgement for gifts exceeding \$250 will be provided. A description (but not value) on noncash contributions will be noted.