

## DONATIONS AND NAMING RIGHTS

The Board of Education recognizes that fundraisers, charitable contributions, and donations assist with the purchase of resources beneficial to the students in the Waterloo Community School District. Those resources include, but are not limited to, the enhancement of programs; facilities; equipment; supplies; services; etc. Naming rights to District facilities may also provide opportunities for fundraising and revenue enhancement.

The purpose of this policy is to establish parameters for the revenue generated through fundraisers, advertising, charitable contributions, or donations in keeping with the District Vision, Mission, policies and Iowa Code. Funds may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. Those funds will be categorized as either a one-time donation or annual contribution based on the chart below.

**The Board requires review and acceptance of any donation exceeding \$2,500.00** (in-kind, cash, or otherwise) and has the authority to decline any amount of revenue that conflicts with the Vision, Mission, and policies of the Waterloo Community Schools.

<b>One-Time Donation</b> <i>*Eligible for Naming Rights upon Board Approval</i>		<b>Annual Contribution</b> <b>(3-5 Year Commitment)</b> <i>*Eligible for Naming Rights upon Board Approval</i>	
<b>Building</b>	<b>\$1 - \$499</b>		
<b>Sponsor</b>	<b>\$500 - \$999</b>	<b>Contributor</b>	<b>\$500 - \$999</b> <i>Divided over 3-5 years</i>
<b>Supporter</b> <i>(Board Approval at \$2,500)</i>	<b>\$1,000 - \$2,999</b>	<b>Friend</b> <i>(Board Approval at \$2,500)</i>	<b>\$1,000 - \$2,999</b> <i>Divided over 3-5 years</i>
<b>Executive</b>	<b>\$3,000 - \$4,999</b>	<b>Sustainer</b>	<b>\$3,000 - \$4,999</b> <i>Divided over 3-5 years</i>
<b>Bronze</b>	<b>\$5,000 - \$9,999</b>	<b>Pillar</b>	<b>\$5,000 - \$9,999</b> <i>Divided over 3-5 years</i>
<b>Silver</b>	<b>\$10,000 - \$19,999</b>	<b>Cornerstone</b>	<b>\$10,000 - \$19,999</b> <i>Divided over 3-5 years</i>
<b>*Gold</b>	<b>\$20,000 - \$49,999</b>	<b>*Heritage Sponsor</b>	<b>\$20,000 - \$49,999</b> <i>Divided over 3-5 years</i>
<b>*Platinum</b>	<b>\$50,000 +</b>	<b>*Legends Sponsor</b>	<b>\$50,000 +</b> <i>Divided over 3-5 years</i>

Buildings associated with donations will be responsible for appropriate recognition as follows. They will establish a wall to display donation tags by amount in the Main Office area for general donations to the school. If donations are to be directed towards a specific project (athletics, career and technical education, fine arts, etc.) an area will be designated to display donation tags for that specific project.

**Building level donations** will receive a tax receipt and a thank-you letter.

**Sponsor / Contributor level donations** will receive a tax receipt, a thank-you letter, and two (2) tickets to an athletic or activity event of their choice.

**Supporter / Friend level donations** will receive a tax receipt, a thank-you letter, and one (1) activity pass for the year of contribution.

**Executive / Sustainer level donations** will receive a tax receipt, a thank-you letter, one (1) activity pass for the year of contribution, and a donation tag on the wall in either the main office area or specified area.

**Bronze / Pillar level donations** will receive a tax receipt, a thank-you letter, two (2) activity passes for the year of contribution, and a donation tag on the wall in either the main office area or specified area.

**Silver / Cornerstone level donations** will receive a tax receipt, a thank-you letter, two (2) activity passes for the year of contribution, school logoed clothing item, and a donation tag on the wall in either the main office area or specified area.

**\*Gold / Heritage level donations** will receive a tax receipt, a thank-you letter, two (2) lifetime activity passes, school logoed clothing item, a donation tag on the wall in either the main office area or specified area, eligible for naming of an area (i.e., classroom, locker room, etc.) with a bronze plaque upon board approval.

**\*Platinum / Legends level donations** will receive a tax receipt, a thank-you letter, two (2) lifetime activity passes, school logoed clothing item, a donation tag on the wall in either the main office area or specified area, eligible for naming of an area (i.e., classroom, locker room, etc.) with a bronze plaque upon board approval, and game sponsor (i.e., coin toss at a football game).

Any such recognition shall feature the school-business/individual partnership and not be an advertisement for or endorsement of the business/individual involved unless specifically noted and approved.

**Annual Contributions** must complete an agreement signed by both the contributor and the Board President. The Agreement will designate the type of recognition and eligibility for naming rights. In the event that a facility is already named, but slated for extensive renovations, use of hyphenation may be considered.

The District reserves the right to remove the name from any building or section of a building or facility if an individual's actions, words, or deeds are in conflict with the Vision, Mission, and policies of the Waterloo Community Schools. All parties will be notified of any changes.

Cross Ref.:	701.9	Gifts to the District
	702.1	District Donations, Awards, Gifts and Memorials
	801.22	School Facility Names
	801.22-R	Procedures for Naming of Facilities

ADOPTED: 9/26/16

Reviewed: 9/1/16, 1/6/22