

Response to Questions on the FY 2016 Budget

Request By: Supervisor Cook

Question: Please provide an overview of what the library system does with donations given to the library system by “Friends of the Libraries” groups. Please include the accounting of funds and what programs/materials they support.

Response: The Library enjoys a robust donation program mostly attributable to Friends of the Library groups which provided over \$218,000 in support in FY 2014 reflecting over 275 donations. Donors to the library are required to complete a Gift Donation Form which indicates the donor’s wishes and intent when providing funds to the library. In completing the form, a detailed description is provided that indicates how the gift is to be spent. In FY 2014, approximately \$246,000 was spent from Friends’ supported gift funds, which consist mostly of Friends’ donations but which may also include gifts from individuals. It should be noted that spending from gift funds generally ranges from \$200,000 to \$275,000 annually; however, this total fluctuates from year to year, and the spending of a particular donation is not always completed in the fiscal year the donation was received.

Primarily, gifts fall into 4 major categories; materials, furniture, programming and miscellaneous in support of a wide variety of projects and programs. Friends also contribute directly to branches by supporting a myriad of smaller programs, such as volunteer and staff events or programming supplies. Examples of expenditures have included:

- Furniture for teen spaces
- Children’s books
- Performers for the Summer Reading Program
- Specialized magazine subscriptions
- Meeting room chairs
- Author programs
- Display cases

Donations are managed by the Financial Services Division in Library Administration. Close scrutiny is maintained over the life of the donation to ensure the management of gifts complies with the Department of Finance’s policy governing donations, Accounting Technical Bulletin (ATB) 40050, Internal Audit recommendations and the donor’s wishes. Donations are segregated into 32 separate funds in the County’s financial system, including one for each branch where all donations and corresponding expenses are posted. Activity is reported to the receiving branches quarterly and to individual Friends groups annually. Each of the funds is reconciled monthly and at fiscal year end by the Library’s Financial Services Division as per Department of Finance policy, ATB 020 and year end guidelines.