



Board Agenda Item 35

DATE: January 6, 2026

TO: Board of Supervisors

SUBMITTED BY: Sally Gomez, County Librarian

SUBJECT: Monetary Donation to the Fresno County Public Library from the Elizabeth Vines Living Trust

RECOMMENDED ACTION(S):

1. **Adopt Resolution accepting and expressing gratitude to the Elizabeth Vines Living Trust for a monetary donation in the amount of \$45,000 for the Library's Reedley branch;**
2. **Adopt Budget Resolution increasing FY 2025-26 appropriations and estimated revenues in County Library Book Fund Org 7521 in the amount of \$45,000 (4/5 vote); and**
3. **Authorize the County Librarian to execute all documents required to receive and finalize distribution of the trust assets, including, but not limited to, Receipt (in substantially the form as attached), subject to review and approval as to legal form by County Counsel and review as to accounting form by the Auditor-Controller/Treasurer-Tax Collector.**

There is no Net County Cost (NCC) associated with the recommended actions. The first recommended action is required to satisfy the reporting requirements under the Fresno County Board of Supervisors Administrative Policy (AP) Number 30 for donations greater than \$7,500 in value. Approval of the recommended actions will allow the Library to accept a donation from the Elizabeth Vines Living Trust, in the amount of \$45,000, to support the Library's Reedley branch and allow the County Librarian to execute all documents required to receive and finalize distribution of assets. The impact of the donation will be in District 4.

ALTERNATIVE ACTION(S):

Your Board may choose to decline the donation from the Elizabeth Vines Living Trust. If the recommended actions are not approved by your Board, the \$45,000 donation will not be accepted.

FISCAL IMPACT:

There is no additional NCC associated with the recommended actions. The donation received from the Elizabeth Vines Living Trust will be deposited into County Library Book Fund Org 7521. Approval of the second recommended action will increase the FY 2025-26 appropriations and estimated revenues for the County Library Book Fund Org 7521 in the amount of \$45,000.

DISCUSSION:

The Library received the donation check, in the amount of \$45,000 on November 11, 2025, from the Elizabeth Vines Living Trust to support the Library's Reedley branch. Trustee, Sylvia B. Plata, has successfully marshalled and liquidated all assets, resolved all debts of the estate, and is now working with a Certified Public Accountant to resolve all tax liabilities for 2025. The final account and report of Trustee,

including a final distribution schedule, will be served upon all beneficiaries in 2026. Due to the liquidity of the Trust estate, Trustee is now making a preliminary distribution. Upon your Board's approval of the first recommended action, the Library will accept the preliminary donation of \$45,000.

The attorney for the Trust has requested that the Library sign the attached Receipt, which acknowledges the receipt of the preliminary distribution check in the amount of \$45,000, payable to the Library. The Library may receive an additional donation once all tax liabilities of the estate are resolved. If the remaining funds of the Trust to be donated to the Library exceed \$7,500, the Library will return to the Board at a later date for approval of that donation, as required under AP 30 for donations greater than \$7,500.

The first recommended action is required to satisfy the reporting requirements under AP 30 for donations greater than \$7,500 in value.

DONOR DISCLOSURES:

To satisfy reporting requirements under AP 30 for donations greater than \$7,500 in value, the following disclosures are provided:

- The Elizabeth Vines Living Trust is not a County contractor or principal in a business, agency or organization providing contracted services with the County.
- The Elizabeth Vines Living Trust is not a contractor that has bid on a County contract in the last 12 months.
- The Library has no knowledge that the donor will bid on any County contract within the next 12 months.
- The Elizabeth Vines Living Trust has provided a monetary donation in the amount of \$45,000, to be utilized at the Library's Reedley branch.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Resolution
On file with Clerk - Resolution (7521)
On file with Clerk - Receipt of Donation

CAO ANALYST:

Mary Lu Valencia