Opinion 90-63

This opinion represents the views of the Office of the State Comptroller at the time it was rendered. The opinion may no longer represent those views if, among other things, there have been subsequent court cases or statutory amendments that bear on the issues discussed in the opinion.

LIBRARIES -- Appropriations and Expenditures (recognition dinner for volunteers); (holding party for senior citizens)
MUNICIPAL FUNDS -- Appropriations and Expenditures (in recognition of municipal service - dinner for volunteer library workers); (miscellaneous expenses - holiday party for senior citizens)
VOLUNTEERS -- Compensation (authority to hold recognition dinners or give awards to volunteers)

EDUCATION LAW, §§255(1), 259(1): A public library may sponsor a recognition dinner for volunteer library workers, but may not sponsor a party for the senior citizens of the sponsor municipality or school district.

You ask whether a public library may fund a holiday party either for a group of senior citizens who provide volunteer services to the library or for all the senior citizens of the sponsoring municipality or school district.

Education Law, §255(1) authorizes municipalities and school districts to establish a public library and to appropriate moneys raised by tax or otherwise "to equip and maintain such library or libraries or to provide a building or rooms for its or their use". All moneys received from taxes or other public sources for "library purposes" must be kept as a separate library fund and expended under the direction of the library trustees on properly authenticated vouchers (Education Law, §259[1]). The trustees of public libraries are also authorized to accept gifts, absolutely or "in trust", when such gifts will further a proper public purpose of the library (Education Law, §§226[5], 260; 1985 Opns St Comp No. 85-40, p 54). Based on these statutory provisions, we believe that public library moneys may be expended only for a proper public library purpose (see, e.g., Opn No. 85-40, supra).

We have previously concluded that a public library may hold an annual luncheon to recognize the services provided by volunteer library workers, provided that only the volunteers' meals are paid for and the cost of those meals is reasonable (1982 Opns St Comp No. 82-66, p 82; see also 1982 Opns St Comp No. 82-263, p 330; 1980 Opns St Comp Nos. 80-282, p 83 and 80-775, p 212). An expenditure for this purpose is proper because it is in furtherance of the proper library purpose of encouraging individuals to volunteer their services to the library (see, e.g., Opn No. 82-66, supra; see also Opn No. 82-263, supra). Similarly, a public library may expend a reasonable sum to provide refreshments to the general public at public meetings and other official functions as an incident to its authority to hold such meetings and functions (1979 Opns St Comp No. 79-904, 212).

There does not appear to be any authority, however, for a public library to sponsor an event which is primarily of a social nature (cf. 28 Opns St Comp, 1972, p 105, in
which we concluded that a public library may sponsor special programs of an intellectual or cultural nature, such as public concerts, films and discussion groups). In the absence of such authority, we believe that sponsoring a party for the senior citizens of the sponsoring municipality or school district is not a proper library purpose and that an expenditure of public library moneys for such a party would be improper (cf. General Municipal Law, §95-a, which authorizes municipalities and school districts to establish, maintain, operate and fund programs devoted in whole or in part to the welfare of the aging).

Therefore, we conclude that a public library may sponsor a recognition dinner for volunteer library workers, but may not sponsor a party for the senior citizens of the sponsor municipality or school district.

May 15, 1990
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