

X. STRATEGIC ISSUES

A. ICfL Donations Report

The Idaho Commission for Libraries has two funds where staff deposit donations and grant funds. This report provides additional background on these two funds and an explanation of the Board's role in approving expenditures from the Library Services Improvement Fund.

Idaho Code 33-2503 established the Library Services Improvement Fund (LSIF) (Fund 0304). The LSIF is a continuously appropriated fund and does not receive a limited appropriation on an annual basis. The LSIF is an interest-bearing account and receives donations and grant funds for various programs. Idaho Code states the LSIF is under the authority of the Board. As such, only the Board can approve expenditures.

The Miscellaneous Revenue Fund (Fund 0349) is a cash-based fund that is appropriated through the legislative process. The ICfL receives donations and grant funds into this fund under an annual appropriation. Expenditures from this fund are limited to actual cash revenue and reserves, up to the appropriated limit. In FY21, the total appropriated limit is \$70,000 (\$55,000 in Operating, \$5,000 in Capital, and \$10,000 in Trustee & Benefit). Because the Miscellaneous Revenue Fund appropriation is capped by the Legislature, expenditures that exceed the set amount require prior approval by the Division of Financial Management and the Legislature when they are in session.

How do staff decide which fund to use for donations and grants? Typically, the LSIF is utilized for larger grants when funds do not need to be immediately expended to allow the account to generate interest.

How do staff typically utilize donations from the Miscellaneous Revenue Fund? Grant funds from this account are often expended for the grant purposes within a few months of receipt. The Talking Book Service utilizes these funds for promotional efforts, to purchase books and magazines that are recorded in the studios, and for equipment upgrades for the recording studios. Other programs have utilized small donations to support their programs between fiscal years when the timing may create barriers for procurement. Funds deposited in the Miscellaneous Revenue Fund can be carried over from year to year, where state funds must be expended during the fiscal year they were appropriated.

How do staff promote the ability to accept donations? Generally staff promotes the donation website at <https://libraries.idaho.gov/donations/> through the prominent placement on the main ICfL website. Donors can designate an ICfL program such as TBS, Read to Me, Summer Reading Outreach, Libraries Linking Idaho, Let's Talk About It, or a general donation or planned

giving. Comments from donors are included on the website and all donors receive a thank you letter that can be used for tax purposes. Donations are also encouraged by providing a donation envelop in the annual Talking Book Service (TBS) calendar. Donations increased markedly after envelopes were included with the calendars in 2015.

Revenue received in these funds over the past five fiscal years is as follows:

Library Services Improvement Fund (LSIF) (Fund 0304)

GRANT	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
LUMINA				100,000		\$100,000
Bucks for Books				30,000	40,000	\$70,000
Broadband			12,500	6,000		\$18,500
Coding			4,500			\$4,500
Future's Camp			15,000			\$15,000
Census				10,000		\$10,000
LSIF	1,774	5,013	(103)	12,846	550	\$20,080
Makers			50,000	52,000		\$102,000
STEM IT	30,000					\$30,000
Summer STEM		140,150	50,000	50,000	40,000	\$280,150
TOTAL	\$31,774	\$145,163	\$131,897	\$260,846	\$80,550	\$650,230

Miscellaneous Revenue Fund (Fund 0349)

GRANT	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Eat, Play, Grow	2,500					\$2,500
Math and Science	6,000					\$6,000
RTM (MR1502)	530	596			96	\$1,222
Fred Meyer Summer Reading	10,000					\$10,000
Talking Book Service	8,532	7,143	7,412	9,528	1,166	\$33,781
Let's Talk About It	1,638	1,500	1,704	1,497		\$6,339
General (MR1101)	5,899	5,725	196	6,343		\$18,163
My NASA			3,000	2,000		\$5,000
TOTAL	\$35,099	\$14,964	\$12,312	\$19,368	\$1,262	\$83,005