MATCH and MOE: Mysteries of the WVLC Administrative Rule

- Public Library Director’s Boot Camp
  - September 9-11, 2013
  - Karen Goff
• Legislative Rule -TITLE 173 – Library Commission Administrative Rule

– Establishes requirements and procedures associated with the library development activities of the West Virginia Library Commission.
FUNDING REQUIREMENTS

• MATCH – LOCAL FUNDING/GRANTS-IN-AID

• MAINTENANCE OF EFFORT
3.3 – “Local funds received in the previous fiscal year equal or exceed the maximum Grant-in-Aid established for the library. Local non-tax based funds used as matching funds cannot exceed the amount of local tax based funds.”
FY 2013 LOCAL TAX-BASED Income = $75,000 (County, BOE, City)
FY 2013 LOCAL NON-TAX Income = $35,000
TOTAL $110,000

FY 2014 State Grant-in-Aid = $106,030
Local Equals/Exceeds GIA
NOT-SO-PERFECT PUBLIC LIBRARY

- FY 2013 LOCAL TAX-BASED Income = $65,000 (County, BOE, City)
- FY 2013 LOCAL NON-TAX Income = $30,000
- TOTAL $95,000

- FY 2014 State Grant-in-Aid = $106,030
- Local DOES NOT Equal GIA LIBRARY RECEIVES $95,000 GIA
IN KIND FUNDING

- Non-cash Contributions
  - Tax
  - Non-Tax
- Must contribute to the operational functions of the library
- Have a specific dollar value determined by the donor
- Documented by the donor
- Be approved annually by WVLC
- Be reported as both income and expense in Bibliostat
3.4 - “Local operating expenditures for the previous fiscal year are equal to, or greater than, the average of the total local operating expenditures for the three fiscal years preceding the previous fiscal year.”

Form included with GIA Application. All figures provided except “previous fiscal year”.
FY 2010 LOCAL Operating Expenditures = $497,608 (does not include GIA)
FY 2011 LOCAL Operating Expenditures = $596,743 (does not include GIA expenditures)
FY 2012 LOCAL Operating Expenditures = $632,591 (does not include GIA expenditures)

AVERAGE LOCAL EXPENDITURES = $575,647
• *Estimated* FY 2013 LOCAL Operating Expenditures (does not include GIA) = $597,826

• **AVERAGE** Local Expenditures FY10,11,12 = $575,647
• If Maintenance of Effort is not met, the GIA is reduced by a percentage equal to the percentage of the unmet MOE.
• The library is destroyed or heavily damaged by fire, flood?
• There is an extreme decline in the revenue of the library’s governing authority or authorities?
• Some other extraordinary event?
• “Many of the great achievements of the world were accomplished by tired and discouraged men (and women) who kept on working.” (Anonymous)

• “Age wrinkles the body. Quitting wrinkles the soul.” (Douglas MacArthur)