

Department of State
Division of Library and Information Services

Program Name: STATE AID TO LIBRARIES GRANTS

Authority: ss. 257.14-257.25, F.S.; 1B-2.011, F.A.C.

Appropriation: \$32.4 million in FY 2001-2002

Purpose: The State Aid to Libraries grant program, established in 1961, is an incentive program designed to encourage local governments to establish and continue development of free library service to residents and to provide funding to support that library service. Grant formulas are based largely on local funds invested in library service. The more local money spent on library services, the higher the grants earned under the State Aid to Libraries Program. There are several forms of grants for which libraries may apply: Equalization Grant, Multicounty Library Grant, Establishment Grant, and Operating Grant.

Equalization Grant (s. 257.18, F.S.) is fully funded and is available to 34 counties that qualify for Operating Grants and that have limited local tax resources. The Equalization grant provides a supplement to local funds for those libraries serving counties that fall below certain median standards of tax resources and per capita local funds expended for library support.

Multicounty Library Grant (s. 257.172, F.S.) is fully funded and is available to provide additional support to counties that qualify for Operating Grants and choose to join together to provide an expanded level of service to their residents. The grant is available to the single library administrative unit of the multicounty library that qualifies and serves a combined population of 50,000 or more or three counties.

Establishment Grant (s. 257.19, F.S.) is awarded for the first year to any county, counties and municipalities entering into an interlocal agreement (Chapter 163, F.S.), or a special district or tax district, any of which qualifies for an operating grant. The maximum grant allowable is \$50,000. This establishment grant is equal to and in addition to the total operating and equalization grants for which a county qualifies.

Operating Grant (s. 257.17, F.S.) is prorated based on remaining available funds in the annual appropriation by the Legislature and provides a match as described. The grant may be applied for by a political subdivision designated by a county as the single library administrative unit. If this

designated unit meets certain criteria, it is eligible to receive an annual operating grant of not more than 25 percent of all local funds expended by that unit during the second preceding fiscal year. Grant formulas are based largely on local funds invested in library service. The more local money spent on library services, the higher the grants earned under the program.

Eligibility: A political subdivision that has been designated by a county as the single library administrative unit is eligible to receive an annual Operating Grant of no more than 25% of all local funds centrally expended by the political subdivision during the second preceding fiscal year for the operation and maintenance of a library. At a minimum, the library's service program must be administered by a librarian who has completed a library education program accredited by the American Library Association and two subsequent years of full-time paid professional experience; the library must be open at least 40 hours per week, and the library must be supported by a local appropriation of at least \$20,000; and provide free library service to all residents taxed for service.

Solicitation: Letters are sent to eligible Florida public library entities no later than August 1.

Application Deadline: The application is due October 1. Reports and other required documents are due December 1.

Application Review: Applications are reviewed by State and Federal Grants Office staff for eligibility and completeness.

Award Process: State Aid grant amounts are determined by statutory formulas applied to the total annual legislative appropriation. Grant awards are determined after all of the applications have been reviewed. The Division executes a grant agreement and notifies applicants by letter of their awards by February 1.

Agreements: Agreements are executed for each grant. The application becomes a part of the grant agreement.

Payments: The grant is paid in two installments. The first is initiated after the agreement is executed; the second payment is made before June 30.

Reports: Three reports must be submitted. The Summary Financial Report shows how State Aid funds were spent. It is due December 1. The Statistical Report for Public Libraries on library use and resources is due December 1.

STATE AID TO LIBRARIES GUIDELINES

I. PROGRAM GOAL

In recognition of the fact that free professional public library service for all Floridians is an important part of the state's educational infrastructure and greatly enhances and enriches the quality of life in the State, the over-arching goal of the State Aid to Libraries Program is to assist local governments in maintaining and developing such vital services, specifically to:

- *Provide equal access to free public library service to all residents of the service areas of participating governments.*
- *Coordinate library service throughout the service area.*
- *Provide consistent plans, programs, policies, and procedures in the operation, maintenance, and development of library service throughout the service area.*

Florida's State Aid to Libraries Program is administered by the Division of Library and Information Services, Department of State. The Division has oversight and management responsibility for implementation of the *Florida Statutes* that mandate the program. The program is funded through annual legislative appropriations within the Division's budget.

State Aid is a continuing state grant authorized by Chapter 257, *Florida Statutes*, for eligible library entities. Four types of grants are available: Operating, Equalization, Multicounty, and Establishment. Grants are awarded through an application process with eligibility and completeness reviews of each application by Division staff.

II. HISTORICAL OVERVIEW

The notion that aid from the state to local governments encourages the development and provision of free public library service has been central to the operation of the State Library of Florida for decades. As early as 1928, when the State Library began lending books to local communities, State Librarian W.T. Cash characterized this effort as being designed to "gradually build up sentiment for the establishment of county libraries in the different counties of Florida." A component of Cash's call in 1937 for establishment of financial aid from the state to local libraries was a recognition of the need for standards and criteria for eligibility.

In 1952, the Library Extension Department was established and is the predecessor of the Bureau of Library Development. At the time, State Librarian Dorothy Dodd remarked:

"The ultimate goal of this program is the development of library service in Florida in such a manner that every resident of the state, whether in urban or rural communities, will have ready access to books and other library materials for informational and recreational purposes. To accomplish this, a system of county and regional libraries is envisaged that will combine the ability to serve rural areas with the economy of operation offered larger library units."

A state aid law was finally enacted in 1961 with the expressed intent that it is the "policy of the state of Florida to aid and encourage the establishment and development of free library service throughout the state, by grants of money to counties maintaining a free library or free library service...."

The program has been built on strength and larger units of service where tax support can be more broadly distributed. The trend for larger units of service has occurred in the fields of public education, health service delivery, growth management planning, and in the profit and nonprofit sectors.

Florida's State Aid to Libraries Program is analogous to our State's plan for public education through county school districts. Both are predicated on the public policy to provide access for people in the incorporated areas as well as the unincorporated areas of the state, where 50% of Floridians live. The difference between the two is that the State made county school districts mandatory and provides the majority of financial support for these systems, while county public libraries are discretionary through home rule laws and are largely locally supported.

In recognition of the vast variation in financial resources among Florida counties and regions, revised legislation and rules governing the State Aid to Libraries Program created three changes in 1992:

- Multicounty aid provides an incentive to counties with limited resources to join together to provide cost effective library service.
- The equalization formula is now structured to provide an effective supplement to local funds for libraries serving counties with limited local tax resources, especially to those that choose to support their library at exceptionally high levels when compared to local resources and the investment of other counties.
- In recognition of the increasing complexity of local governments and variation among those governments, the introduction of the notion of "cooperative" administrative structure as well as "consolidated" under the State Aid to Libraries Program's policies provides more flexibility to local

governments wishing to provide library service.

III. STATE AID TO LIBRARIES GRANTS

Chapter 257, *Florida Statutes*, authorizes four types of grants under the State Aid to Libraries Program: Operating, Equalization, Multicounty, and Establishment.

- Any county that qualifies for the State Aid to Libraries program can receive an **Operating Grant**.
- **Equalization Grants** are available to counties that qualify for an Operating grant and that have limited local tax resources.
- **Multicounty Library Grants** provide additional support to counties that qualify for Operating Grants and choose to join together to provide library service to their residents.
- **Establishment Grants** are awarded for one year only to any county, counties and municipalities entering into an interlocal agreement, or a special district or tax district that qualifies for an Operating Grant.

The program is an incentive program, designed to encourage counties to provide library service to their residents and to provide funding to support that library service. Grant formulas are based largely on local funds invested in library service. The more local money spent on library services, the higher the grant amounts earned under the State Aid to Libraries Program. If a county reduces its expenditures for library service, the grant amounts will decrease proportionately two years later.

IV. DEFINITIONS

Annual plan of service means a document adopted or approved by the library's governing body and submitted as part of the application for State Aid to Libraries grants that includes the goals, objectives, and activities that will be supported for the application year.

Consolidated library means a public library operated by a governing body designated by one or more participating local governments to directly administer, through a single administrative head, all the services provided by the library, with individual library outlets operated as branches of the library.

Eligible political subdivision means the entity that is eligible as defined in Section 257.17, *Florida Statutes*, to be designated by a county as the single library administrative unit for free public library service.

Governing body means an administrative board or the board, commission, council, or officers of a county, a special tax district, a special district, a municipality, or a nonprofit corporation that administers or coordinates the library services and program. This involves policy-making, planning, budgeting, hiring or designating the single administrative head of the library, and entering into contracts on behalf of the library.

Interlocal agreement means a contract between local governmental units which is the basis for the joint exercise of power, as permitted under Section 163.01, *Florida Statutes*.

Legal service area means the geographical area for which the library is established to offer services and from which (or on behalf of which) the library derives income, plus any area served under contract.

Library means the entire program of free library services and resources provided for the residents of the legal service area.

Library outlet means a single point of access to free library service, whether housed in a permanent or temporary structure. A library serving a specific geographic area may consist of one or more library outlets.

Local funds means funds, exclusive of any state and federal funds, that are expended centrally for the operation and maintenance of the library.

Long range plan means the document that is adopted or approved by the library's governing body outlining the library's operation and development over a three- to five-year period.

Participating local governments means the city or county governments that operate or support a public library and that participate in a county or multicounty library through interlocal or other agreements. A local government is not the governing body for the single library administrative unit unless it has been so designated through interlocal agreements or other legal action as required in Section 257.17, *Florida Statutes*, and these guidelines.

Public library cooperative means a program of public library services and resources operated or coordinated by a governing body designated by one or more participating local governments. The governing body administers or coordinates, through a single administrative head, the common services for libraries operated by those participating local governments that have agreed through interlocal or other agreements to provide library service across their combined legal service areas. Interlocal or other agreements identify the authority of the governing body and the participating local governments and the libraries each supports. Residents of the combined legal service area have equal free access to all services provided by the libraries of all the participating local governments.

Single administrative head means the individual employed or designated by the library's governing body who is responsible for managing or coordinating the library.

Single library administrative unit means an eligible political subdivision under Section 257.17, *Florida Statutes*, that is designated by a county to be responsible for managing or coordinating free library service to its residents.

V. ELIGIBILITY FOR STATE AID TO LIBRARIES

A library shall meet the following requirements in order to be eligible to receive a State Aid to Libraries grant:

- A. A county shall designate one of the following eligible political subdivisions as the single library administrative unit:
 1. A county that establishes or maintains a library, or that gives or receives free library service by contract with a municipality or nonprofit library corporation or association within such county;
 2. A county that joins with one or more counties to establish or maintain a library, or contracts with another county, a special district, or one or more municipalities in another county to receive free library service;
 3. A special district or a special taxing district that establishes or maintains a library and provides free library service; or
 4. A municipality with a population of 200,000 or more that establishes or maintains a library and provides free library service.
- B. Once an eligible political subdivision has been designated by a county as the single library administrative unit, that eligible political subdivision shall designate a governing body to provide service. That governing body shall be:
 1. The governing body of the county or another county;
 2. A legally established administrative board established by the eligible political subdivision for the purpose of governing the library;
 3. The governing body of a special district or special taxing district;
 4. The board of a nonprofit library corporation or association; or
 5. A municipality.
- C. When two or more participating local governments join to establish a library, contracts or interlocal agreements outline the decision-making power given to the library's governing body and the power retained by the participating local government. Consolidated library and public library cooperative are the two types of library governance that can be established through those agreements.
- D. The library shall have a single administrative head employed or designated by the library's governing body with authority to manage or coordinate the operations of the library.
 1. The library's governing body adopts a position description for the single library administrative head.
 2. The single administrative head shall have completed a library education program accredited by the American Library Association and shall have had at least two years of successful, full-time paid professional experience, after

obtaining the degree, in a public library unit open to the public at least 40 hours a week.

3. The single administrative head is responsible for the overall management or coordination of the library within the framework established by interlocal or other agreements, plans, policies, and budgets. Responsibility for managing or coordinating the following activities may not be delegated through interlocal or other agreements:
 - (a) Development of a single long range plan for all library outlets;
 - (b) Development of a single annual plan of service;
 - (c) Development of a budget;
 - (d) Implementation of the long range plan, an annual plan of service and the budget; and
 - (e) Preparing reports on behalf of the library.
- E. The library shall expend its funds centrally. To meet the requirement for central expenditure:
 1. Requirements for activities of the single administrative head listed in V.D.3 shall be met; and
 2. All State Aid to Libraries grants in a consolidated library and a single county public library cooperative shall be expended by the library's single administrative head; or
 3. If the library is a multicounty public library cooperative, Operating and Equalization Grants may be expended by the individual county that is awarded these grants. Multicounty Library Grants shall be maintained and expended by the library's single administrative head; and

4. Funds from local sources shall be expended in one of the following ways:
 - (a) Under the control of the library's single administrative head; or
 - (b) By participating local governments, with authority for such expenditure delegated by the library's governing body through an interlocal or other agreement; and
5. Funds for the purchase or construction of a library building or library quarters are not considered expenditures for the operation and maintenance of the library.
- F. The library shall have an operating budget from local sources of at least \$20,000 per year.
- G. The library shall provide free library service.
- H. The library shall meet the following minimum standards:
 1. The library shall provide access to materials, information, and services for all residents of the area served.
 2. At least one library outlet or member library operated by the library's governing body shall be open 40 hours or more each week.
 3. The library shall have a long range plan, annual plan of service and an annual budget.
- I. The designated governing body of a library that has not received State Aid grants during the two previous years shall report in the State Aid application the total amount of local funds appropriated for the operation and maintenance of the library in the year for which the application is made and shall certify that such amount will be:

1. Expended centrally;
2. Expended on operation and maintenance of a library and not for the purchase or construction of a library building or library quarters;
3. Appropriated for expenditures through the library's budget; and,
4. Expended in accordance with the accounting control procedures provided for in any interlocal or other agreements, the library's long range plan, Chapter 257, *Florida Statutes*, and these guidelines.

VI. TYPE OF GRANTS

A. Any county that qualifies for the State Aid to Libraries program is eligible to receive an Operating Grant. Operating Grants are distributed in the following way:

1. Grants are made available to counties that provide library service that meets the basic eligibility requirements in section V.
2. After the initial two years of eligibility, the grants provide a match of up to 25 cents on each dollar of local funds expended centrally for the operation and maintenance of the library during the second preceding fiscal year. For example, fiscal year 1998-99 grant calculations are based on local expenditures for the operation and maintenance of libraries during the fiscal year ending September 30, 1997.
3. For the first two years that a library is eligible to receive a grant under the State Aid to Libraries program, the operating grant matches only local funds that are appropriated to be expended centrally for the operation and maintenance of the library.

4. Grants are prorated among eligible libraries if the appropriation by the legislature does not fully fund the State Aid to Libraries Grant program.

B. Equalization Grants are made available to those counties that qualify for an Operating Grant and that have limited local tax resources. Equalization Grants are distributed in the following way:

1. Equalization Grants are made available to counties that provide library service that meets the eligibility requirements in section V., and that meet two additional criteria based on calculations made by the Division. Those criteria are that:

(a) The adjusted value of 1 mill, reflecting the statewide average, is below the median amount for all counties.

(b) The per capita local library support for the county falls below the statewide average for participating counties for per capita local support.

2. Equalization Grants are calculated on the local funds expended centrally for the operation and maintenance of the library during the second preceding year adjusted using an equalization factor based on the relationship of the county's taxable value to the average of the taxable value for all Florida counties. That factor is used to adjust the value of the local expenditures for library service in calculating the equalization formula.

(a) The Equalization Grants provide a match of 25 cents on the dollar for the adjusted local expenditures for the second preceding fiscal year.

(b) For counties that have provided the mill equivalent in local library support during the second preceding year that is higher than the statewide average for the mill equivalent in

local library support for participating counties, the equalization grant provides a match of 50 cents on the adjusted dollar for local expenditures the second preceding year.

3. Equalization Grants are fully funded each year.

C. Multicounty Library Grants are available to provide additional support to those counties that qualify for Operating Grants and choose to join together to provide library service to their residents. Multicounty Library Grants are distributed in the following way:

1. Multicounty Library Grants are made available to those libraries that meet the eligibility requirements for Operating Grants in section A., and that meet the following criteria:
 - (a) The library has been designated as the single library administrative unit by more than one county;
 - (b) The counties served have a combined population of 50,000 or more, or three counties or more are served.
2. Multicounty Library Grants have two components: a match on local expenditures and a base grant for those libraries that have three or more participating counties.
3. Grants match up to \$1 million in local funds expended centrally by the library for its operation and maintenance during the second preceding fiscal year using the following formula:
 - (a) A multicounty library that serves two participating counties is eligible to receive 5 cents on each local dollar of expenditure.

- (b) A multicounty library that serves three participating counties is eligible to receive 10 cents on each local dollar of expenditure.
- (c) A multicounty library that serves four participating counties is eligible to receive 15 cents on each local dollar of expenditure.
- (d) A multicounty library that serves five participating counties is eligible to receive 20 cents on each local dollar of expenditure.
- (e) A multicounty library that serves six or more participating counties is eligible to receive 25 cents on each local dollar of expenditure.

4. In addition to the portion of the grant that matches local expenditures, a multicounty library with three or more participating counties shall receive a base grant of at least \$250,000.
5. Multicounty Library Grants are fully funded each year.
6. Multicounty Library Grant funds shall be used to support multicounty library services.

D. Establishment Grants are awarded to single counties that qualify for Operating Grants. The grants are equal to and in addition to the total operating and equalization grants that a library receives. The maximum grant allowable is \$50,000. Establishment Grants are made for one year only, fully funded each year and are not available to multicounty administrative entities.

VII. APPLICATION SUBMISSION PROCEDURES

- A. The Division will distribute the State Aid to Libraries Guidelines and Application containing applicable forms, no later than August 1 of each year.
- B. For recipients of grants under the State Aid to Libraries Program for the two previous fiscal years, the application will certify the local funds expended centrally under a single administrative head for the operation and maintenance of the library by the eligible political subdivision or its designee during the second preceding fiscal year. For purposes of filing annual applications, libraries shall use one of the following:
- State Aid to Libraries Grant Application - Single County Library (Form DLIS/SA02);
 - State Aid to Libraries Grant Application - Multicounty County Library (Form DLIS/SA03); or
 - State Aid to Libraries Grant Application - County Participating in a Multicounty County Library (Form DLIS/SA04).
- C. For eligible applicants that have not received grants under the State Aid to Libraries Program for the two previous years, the application will certify the local funds appropriated to be expended centrally under a single administrative head for the operation and maintenance of the library by the eligible political subdivision or its designee during the fiscal year in which the library will receive the grant. When a library joins an existing library, the funds appropriated (for the first two years) by the local government of the joining library, may be used as match. For the purposes of filing

annual applications, new libraries shall use one of the following:

- State Aid to Libraries Grant Application - Single County or Participating Library (New) (Form DLIS/SA02a); or
 - State Aid to Libraries Grant Application - Multicounty Library (New) (Form DLIS/SA03a); or
 - State Aid to Libraries Grant Application - County Participating in a Multicounty Library (New) (Form DLIS/SA04a).
- D. In order to be eligible to receive a State Aid to Libraries Grant, an applicant shall have a current copy of the following documents on file with the Division or postmarked on or before the indicated deadlines.
1. By October 1 of each year:
 - (a) Application Form DLIS/SA02, 02a, 03, 03a, 04, or 04a.
 - (b) Documents verifying that the library meets the eligibility requirements in section V. A-C. with regard to the designation of an eligible political subdivision and the governing body to administer free library service to its residents.
 - (c) All interlocal agreements among participating local governments and other agreements with non-governmental entities that form the basis for the provision of free library service.
 - (d) Documents that verify that the governing body of the library has the authority to set policy, adopt plans, adopt budgets, designate the single administrative head, and enter into contracts on behalf of the library.

- (e) The position description of the library's single administrative head adopted or approved by the library's governing body.
- (f) A Certification of Credentials - Single Administrative Head (Form DLIS/SA05). The form certifies that the library's single library administrative head meets the requirements outlined in these guidelines for education and experience.
- (g) A schedule of library hours that documents that at least one library outlet or member library is open to the public 40 hours or more each week.
- (h) A long range plan adopted or approved by the library's governing body outlining the library's operation and development over a three-to five-year period.
- (i) A financial audit. If the library received a State Aid to Libraries Grant during the second preceding fiscal year, a copy of the annual audit of the eligible political subdivision for that year carried out in accordance with the requirements of Section 215.97, *Florida Statutes*, Chapter 10.550, Rules of the Auditor General, and generally accepted accounting principles shall be submitted. The audit shall be provided within twelve months of the close of the entity's fiscal year.
- (j) Any updates of the documents listed in section VII. D. 1.(a) - (i)

- 2. By December 1 of each year:
 - (a) A current annual plan of service adopted or approved by the library's governing body that includes the goals, objectives, and activities that will be supported for the application year.
 - (b) A budget for the current year.
 - (c) A Summary Financial Report (Form DLIS/SA06) to report on the use of State Aid to Libraries Grant funds. The information provided on this form is used to prepare reports to the Legislature and the people of Florida and to provide information for state and local budget purposes.
 - (d) Annual Statistical Report Form for Public Libraries submitted electronically from www.thelibraryplace.com All libraries are given a library identification number and password to access the form. This form, incorporated herein by reference, solicits data on library activity during the previous fiscal year. The data are used for federal, state and local reporting and comparison purposes.

VIII. APPLICATION REVIEW

- 1. All applications will be reviewed for eligibility and completeness. In reviewing applications, the Division shall determine:
 - (a) Eligibility of the library under the requirements in section V.
 - (b) Eligibility of funds reported as having been expended centrally in the second preceding fiscal year or appropriated for

the application year for the operation and maintenance of the library.

- (c) Compliance of the application and all required accompanying documents with Chapter 257, *Florida Statutes* and the guidelines for the State Aid to Libraries Grant Program.

2. The Division shall notify applicants of any application deficiencies. Applicants will have 30 days after the notification date to complete and correct deficiencies. Failure to correct identified deficiencies within the 30-day period shall automatically make the application ineligible. All corrections shall be submitted or postmarked on or before the last day of the correction period specified by the Division.

IX. GRANT AWARD AND ADMINISTRATION

- A. By January 1, the Division will complete an evaluation and review of applications that are submitted by October 1 in accordance with section VII.
- B. When all eligible applications are determined by the Division to be sufficient and complete, the Division will calculate grant award amounts based on the appropriation of funds from the Legislature.
- C. The grant agreement, which was submitted as a part of the application, will be signed by an authorized official in the Department of State and sent to qualified libraries no later than February 1.
- D. Grant funds will be distributed in two payments. First payment of grant funds to the library will be requested by the Division after the grant agreement has been signed by an authorized official in the Department of State. All payments will be made by June 30.

X. ALLOWABLE USE OF GRANT FUNDS

State Aid to Libraries Grant funds shall be expended in the following way:

- A. Centrally as defined in section V. E.;
- B. For the operation and maintenance of the library and not for the purchase or construction of a library building or library quarters.

XI. ADDITIONAL REQUIREMENTS FOR PUBLIC LIBRARY COOPERATIVES

In addition to requirements outlined above, the following also apply to public library cooperatives:

- A. Interlocal or other agreements for a public library cooperative shall clearly outline:
1. How the single administrative head will be selected or designated as required by Section 257.17(2)(a), *Florida Statutes*, for the public library cooperative and the powers, duties, and responsibilities of that position;
 2. The role that each participating local government and its library shall have in the development and implementation of the long range plan; and
 3. The way in which funds will be paid to the public library cooperative from participating local governments to support activities carried out by the

public library cooperative on behalf of the participating local governments; and

4. Agreement by all participating local governments to spend funds in accordance with the public library cooperative's long range plan, annual plan of service, and budget for those funds that a public library cooperative will report on a State Aid application as having been expended centrally, whether such funds are maintained and expended at the local level or by the public library cooperative's governing body.
- B. To meet the criteria for expending funds centrally, there shall be a single budget for library service to the residents of the service area of all participating local governments. The budget shall:
1. Reflect the library's long range plan;
 2. Be developed by the single library administrative head with the participating local governments and their libraries;
 3. Be adopted or approved by the public library cooperative organization's governing body; and
 4. Be a single line item format for the public library cooperative and include funds that will meet the criteria for expending funds centrally that have been budgeted for expenditure by participating local governments.
- C. The annual plan of service and the budget shall include funds from participating local governments (both those appropriated by the local government and those appropriated by the public library cooperative), aid received from the state and federal governments, and other revenue received to provide library service.

XII. GUIDELINES FOR COMPLETING EXPENDITURE OR APPROPRIATION REPORT

The Expenditure or Appropriation Report is submitted as a part of the State Aid application. The report provides details on library expenditures or appropriations by funding source. The form assists both local library personnel and the State Library staff in verifying the accuracy of the funds a library reports as expenditures or appropriations qualifying for match under Chapter 257, *Florida Statutes*.

The amount certified on page 1 of the application form as being expended the second previous fiscal year or appropriated for the operation and maintenance of a library should match the amount reported on this form as total funds from local sources expended or appropriated for the operation and maintenance of the library.

Expenditure or Appropriation Categories. The definitions used below are to assist in completing the form and are not mandatory. The source of the definitions is *Uniform Accounting System, Local Units of Government*, 1988 edition, prepared by the Florida Department of Banking and Finance.

- 10 Personal Services - Expense for salaries, wages, and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary, or seasonal basis; represents the total of all expenditures for libraries in sub-object classifications 11 through 25 as defined in the *Uniform Accounting System, Local Units of Government*.

30 Operating Expenses - Expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays; includes all expenditures for libraries in sub-object classifications 31 through 54, as defined in the *Uniform Accounting System, Local Units of Government*.

60 Capital Outlay - Outlays for the acquisition of or addition to fixed assets.

NOTE: Under Chapter 257, Florida Statutes, and guidelines for the State Aid to Libraries grant program, funds for the purchase or construction of a library building or library quarters may not be reported as having been expended for the operation and maintenance of a library.

Other - Any other operating expenditure categories in the library budget.

Funding Sources. Report expenditures or appropriations by these sources of revenue:

Local - City and county funds appropriated by local governments for expenditure by the library; also includes fines, fees, donations, and other funds from local sources appropriated for expenditure by the library.

State - State Aid to Libraries; and any other state funds appropriated for expenditure by the library.

Federal - Funds provided under the Library Services and Technology Act and other federal funds appropriated for expenditure by the library.

Other - Any other revenue from non-local sources appropriated for expenditure by the library.

Signatures. By their signature, the person who manages the library's finances and the single library administrative head indicate that they have reviewed and approved the amounts reported on this form.

State Aid to Libraries Guidelines and Application
DLIS/SA01, effective _____

XII. GUIDELINES FOR SIGNING GRANT AGREEMENTS

One copy of the grant agreement is included with the State Aid Application. Please:

- Make one additional copy of the grant agreement.
- Obtain the original signature of an authorized official on both copies and enter the date under the signature.
- Obtain an original signature of the clerk of the circuit court or the chief financial officer of the governing entity on both copies as witness to the signature of the authorized official and enter the date. Imprint the raised seal over the signature.
- The agreement becomes effective when it is signed and dated by a representative of the Department of State. Grant funds may begin to be obligated or expended at this time.
- **By October 1 (postmark)**, return both copies of the agreement along with the State Aid application to the State and Federal Grants Office, State Library of Florida, R. A. Gray Building, 500 South Bronough Street, Tallahassee, Florida 32399-0250.
- One copy of the agreement with original signatures will be returned after it has been dated and signed by a representative of the Department of State.
- If you have questions or need additional information regarding the agreements, please call the State and Federal Grants Office at (850) 245-6600.