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## Completing the Direct Payments Form

**Costs paid directly by the municipality on behalf of the library board are referred to as “direct payments.”** If the municipality makes direct payments in addition to, or in lieu of, local appropriation to the library board, this form must be completed by a Municipal Administrator. Local appropriation is the annual cash transfer from the municipality to the library board to deliver public library service.

Include only that portion of the municipal expenditure that is paid directly to a company, organization or individual, etc. on behalf of the library board. Only actual funds expended should be reported - **do not include in kind payments.** Because these expenditures are paid on behalf of the library board, not by the library board, the figures in lines i. to xii. should not be included in the library board's budget or financial review.

**Instructions for the Direct Payments - Budget form are the same as for the Direct Payments - Statement of Receipts and Disbursements except that the figures are estimates.**

### Operating Expenditures Paid by Municipality (Direct Payments)

#### i. Library staff (e.g. salaries, wages, benefits. Do not include expenditures for municipal staff)

Any funds paid by the municipality directly to library staff for wages, salaries, or benefits, or to cover things such as moving expenses or course fees. **Do not include expenditures for municipal employees** even if they are doing work for or on behalf of the library board – report those expenditures on line x.

#### ii. Building maintenance (e.g. janitor, supplies, maintenance, repairs)

Any funds paid by the municipality directly to service providers for the cost of janitorial, maintenance or repair services. Also include any supplies purchased directly by the municipality for library use.

#### iii. Insurance

Any funds paid by the municipality directly to an insurance provider for the cost of insurance (e.g. building, contents, liability) on behalf of the library board.

#### iv. Utilities

Any funds paid by the municipality directly to a utility company on behalf of the library board.

#### v. Audit/financial review

Any funds paid by the municipality directly to a financial reviewer (either an individual or company) for the library board's financial review.

#### vi. Rent (paid to private landlord, not to municipality)

Any funds paid by the municipality directly to a private landlord on behalf of the library board. Do not include in kind amounts for libraries located in municipally owned spaces.

### **vii. Telephone and internet**

Any funds paid by the municipality directly to a telecommunications company for phone and/or internet on behalf of the library board.

### **viii. Other (please list)**

Any other direct payments to a service provider on behalf of the library board not listed above. Please specify what the direct payment is for. **Do not include the municipality's library system membership fee/levy. This figure will be captured separately through the library system.**

### **IX. TOTAL OPERATING EXPENDITURES PAID BY MUNICIPALITY (add lines i. to viii.)**

Total of lines i. to viii. (if you are using the Excel document, this figure will calculate automatically).

### **Other Expenditures Paid by Municipality**

#### **x. Municipal staff costs (i.e., if a municipal employee spends a portion of time on library business)**

If a municipal employee spends a portion of their working time on library business, e.g. doing payroll, report the associated staffing cost to the municipality.

#### **xi. Debenture interest and principal**

Any funds paid by the municipality on behalf of the library board for interest or principal on a debenture.

#### **xii. Capital or special grants (e.g. one-time grants. DO NOT include annual operating cash transfer)**

Any grants given by the municipality to the library board for capital expenditures or given as a special grant for specific projects or purchases. This amount **does not** include the annual cash transfer given to the library board for the operation of the library.

### **XIII. TOTAL OTHER EXPENDITURES PAID BY MUNICIPALITY (add lines x. to xii.)**

Total of lines x. to xii. (if you are using the Excel document, this figure will calculate automatically).

### **Authorization**

When completing the authorization section of the Direct Payments form, please use the legal name of the library board. The legal name of the board is set out in the *Libraries Act*, 3(3): "On being established, the municipal library board is a corporation and shall be known as "(Name of municipality) Library Board". Therefore, the Town of Springfield's library board's legal name is the Town of Springfield Library Board.

### **Contact**

If you have questions or comments, please contact ministry staff at [libgrants@gov.ab.ca](mailto:libgrants@gov.ab.ca) or call 780-427-4871 (toll free in Alberta: dial 310-0000 before the number).