

FY 2025 GPLS State Grant Funding Formula Basics

GPLS's procedures for distributing funds for public libraries that are allocated annually by the Georgia General Assembly

Salary Allocations

- Each County or Regional Library system will receive 1 salary allocation per county and 1 per 75,000 population. Maximum number of salary allocations per system is 15 unless system population is less than 75,000, and then the maximum number of salary allocations is 4.
- Salary allocation base for FY 2025 is \$75,809 with associated benefits of \$37,591.
- Director Supplement for FY 2025 is \$7,219 with associated benefits of \$2,053.

System Services Grant

- For any library system with a fraction of a population beyond or below each 75,000 unit that does not earn a position will be allocated as SSG based on the fraction of population times salary base.
 - For example, a system with a population of 76,412 will earn 1 salary allocation based on population and will receive \$1,427 in SSG for the extra 1,412 population ($1,412/75,000 \times \$75,809$).

Materials Grant

- Materials funds are allocated by the general assembly and shall be distributed on a per capita basis using the official Population Projections by County (found on the Governor's Office of Planning and Budget website). The FY 2025 amount is .70 per capita.

Please note: All award total amounts are rounded to the nearest whole dollar.

GPLS State Grant Management Guidelines for Public Libraries

State Grant Basics

- GPLS awards 3 basic types of grants: salaries, system services, and materials.
- All grant expenditures must follow state guidelines (examples of unallowable expenditures: alcoholic products, lobbying services/memberships, personal gifts, tobacco products, etc.).
- State Grant recipients are required to submit a State Grants Budget via <https://www.galibs.org/budget/> detailing the use of the grant and the director supplement before the beginning of each fiscal year and should update information as needed. Final Submission requires a Budget Schedule with Certification Statement signed by Library Director & Library Board Chair and GPLS Personnel Transaction Forms to be attached.
- State Grant recipients must spend the entire grant by June 30 (the end of the state fiscal year) or return the balance to GPLS.
- State Grant recipients are required to have an annual Financial Statement Audit or Agreed Upon Procedures (AUP) following minimum procedures as set by GPLS. Financial Statement Audit recipients are required to have a State Grant Compliance Engagement review completed; this review is included in the AUP minimum procedures.

Salary Grant Allocations

- Base salary allocation, including benefits, as well as minimum and maximum salary, will be determined annually by GPLS. Benefit amounts are calculated based on state benefit costs but may be used toward local benefit and other payroll costs. *Refer to the Annual Salary Chart.* The Library Director is responsible for establishing salaries within the range set by GPLS.
- The Library Director's salary must be determined and approved by the Governing Library Board; the portion reimbursed with state salary allocations should be within the range set by GPLS. The GPLS **Director Salary Approval Form** with Library Director's and Board Chair's signature will document this approval.

- State Grant recipients must use 50% or more of the salary allocations for certified professional librarians, including the Director. For systems receiving an odd number of allocations, round up to the nearest whole number. Certified professional librarians require a master's degree in library and information science from an ALA-accredited institution and a current license from the Georgia Secretary of State's Librarians Board. The remaining allocations may be used for other library personnel; these positions are subject only to the salary maximum limit.
- A library system may utilize up to 10% of its salaries grant (excluding salary base and benefits allocation for the director and the director supplement) as a system services grant (SSG). This will be referred to as the SSG Grant Waiver.
- In order to allow maximum flexibility, systems will be allowed to retain funding allocation for a vacant position for up to 6 months, or until the end of the fiscal year, whichever comes first. During this period, the base allocation for that position may be converted to SSG Due to Vacancy. Personnel Transaction forms must be submitted to GPLS no later than 30 days after vacancy occurs.
- All individuals paid with state funds must receive an annual performance evaluation in accordance with Governor's office policies.

System Services Grant (SSG)

SSG may be used for the general operation of the library, including materials and salaries. If SSG is used as materials or salaries, it should be budgeted as such on the annual budget submission. SSG shall not be used for land acquisition or construction.

Materials Grant

Materials Grant funds are allocated by the General Assembly. Each library system shall distribute the funds on a per capita basis using the official Population Projections by County (found on the Governor's Office of Planning and Budget website). Materials funds may be used to purchase books, journals / magazines, newspapers, audio and video recordings, and electronic resources (including books and databases). These funds may not be used for any other purposes.

State Grant Salary Chart - FY 2025

Director Salary	
Minimum	
Minimum Reimbursable Salary =	75,809
Maximum	
Maximum Reimbursable Base Salary =	84,254
Maximum Reimbursable Director Supplement Salary =	<u>7,219</u>
Total Maximum Reimbursable Salary =	<u>91,473</u>
Maximum Reimbursable Base Benefits =	39,991
Maximum Reimbursable Director Supplement Benefits =	<u>2,053</u>
Total Maximum Reimbursable Benefits	<u>42,044</u>
Total Maximum Reimbursable Salary + Benefits =	<u><u>133,517</u></u>

Non-Director Salary	
Minimum	
Minimum Reimbursable Salary =	52,518
Salary Maximum	
Maximum Reimbursable Salary =	84,254
Maximum Reimbursable Benefits =	<u>39,991</u>
Total Maximum Reimbursable Salary + Benefits =	<u><u>124,245</u></u>