

2027 LiRN Grant Request Package Explainer

Due Date

Grant request packages including the completed 2027 Grant Request Form, Supporting Budget, and any required Business Cases are due by the end of the day on **June 26, 2026**. Details on how to submit will be provided.

Changes for 2027 Budget Submissions:

The following changes will apply to the 2027 budget submission process:

1. Submission Process

LiRN is currently in negotiations with a vendor to implement a grant management tool that would simplify the submission process. If the tool is acquired in advance of the submission deadline and there is sufficient time to provide training, Associations will be notified and given further instructions.

2. Excess Fund Balances (EFBs)

EFBs will no longer form part of the annual budget submission process. Instead, LiRN will invite Associations with EFBs to submit proposals for the use of those funds in the current year rather than incorporating EFBs into 2027 budgeted expenditures. Associations will be provided with further information when the EFBs are calculated.

3. Timing of business cases

Associations are now asked to submit all required business cases at the same time as their budget submission. While early submission was intended to streamline decision-making, in practice this approach did not result in greater efficiency.

4. Capital expenses

Capital expenses will now be recorded separately in the budget template. This allows LiRN to clearly identify proposed capital expenditures and review them independently from operating costs. Where capital funding is approved, LiRN will investigate structuring grant disbursements for capital funding in Q1 to support timely acquisition of capital assets while continuing to distribute the remaining grant funds over the funding year.

2027 Grant Request Package

Your 2027 Grant Request Package must include the following components:

1. A completed [2027 Grant Request Form](#), signed by the President of the Association (or another individual with power to bind the organization),

2. A supporting budget, prepared using the required [template](#) (see [Appendix A: Budget Drafting Tips](#)), and
3. Business cases for any proposed capital purchases, library technician program bursaries, or if the total grant request reflects an increase of more than inflation relative to the prior year. The required [template](#) must be used. (see [Appendix B: Business Case Drafting Tips](#)).

Appendix A: Budget Drafting Tips

LiRN is funded through a levy on lawyer licence fees set by the Law Society of Ontario (LSO) and is accountable for ensuring those funds are used for their intended purpose: supporting law library services and programs for lawyers across Ontario.

To fulfill these responsibilities, LiRN must maintain a clear and accurate understanding of how grant funds are allocated and spent. This is achieved through a combination of detailed grant applications and regular financial reporting.

Grant requests should therefore be supported by a budget in the appropriate. The budget should reflect all anticipated costs for the upcoming year insofar as possible.

Should an unanticipated expense come up during the year, contact the Managing Director to discuss your request for additional funding and business case.

The budget is both a planning and accountability tool. It sets out how grant funds are intended to be used over the funding year and should reflect realistic costs, align with planned activities, and follow LiRN's required budget categories and templates.

Please note that LiRN's funding is not approved until after its budget has been submitted to the LSO. As a result, the availability of the full grant amount requested cannot be guaranteed, even where the request is supported by an appropriate budget and business cases.

When preparing your budget:

1. **Start with your planned activities and services**
Begin by identifying the services and activities your library plans to deliver in the coming year. Consider staffing levels, collections needs, operational requirements, and any planned capital investments necessary to support service delivery.
2. **Estimate costs based on actual and expected expenses**
Where possible, base budget estimates on prior-year spending, known contractual obligations, and reasonable projections for changes such as inflation, staffing adjustments, or new or expanded services.
3. **Allocate expenses to the correct budget categories**
All expenses must be assigned to one of the following budget categories:
 - Electronic Subscriptions
 - Collections
 - Payroll Expenses
 - Operating Expenses
 - Capital Expenses

Using the correct category ensures consistency across the network and supports

accurate review and reporting. The [Chart of Accounts List and Explainer](#) should be used to confirm the appropriate category for each expense.

4. Identify and separate capital expenses

Capital expenses must be clearly identified and recorded separately from operating costs. This distinction allows LiRN to review ongoing operational needs and longer-term investments independently.

5. Ensure the total budget matches your grant request

The combined total of all budget categories must equal the total amount of funding requested. Budget assumptions should be reasonable, supportable, and clearly tied to anticipated needs.

The budget is both a planning and accountability tool and must represent a good-faith, reasonable estimate of how grant funds are intended to be used.

While LiRN recognizes that some variance in actual spending may occur over the funding year, Associations are expected to manage expenditures in alignment with the approved budget.

Associations may reallocate funds between budget categories without prior approval, up to a maximum of the **greater of 10% of the original category budget or \$1,000** from any single category. Reallocations beyond this threshold, or other significant deviations from the approved budget, may require explanation and must be discussed with LiRN in advance.

This chart provides guidance on the budget categories.

Budget Category	Considerations
Electronic Subscriptions	This includes electronic database subscriptions and products that are selected, purchased and paid for locally (e.g. Divorce Mate). Do not include the centralized e-LiRN purchases.
Collections	Includes all other collections expenses. In determining your print spend, consider the OCLA Core Titles List and the Collection Development and Maintenance Policy . LiRN will soon publish a list of all print resources that are now available electronically via e-LiRN. This list should also be taken into consideration.
Payroll Expenses	This includes all staff salaries and other associated payroll costs. Take into account planned salary adjustments, benefit costs, and any anticipated staffing changes during the funding year.

Budget Category	Considerations
Operating Expenses	<p>This includes expenses required for day-to-day operations such as printer paper and pens, telephone and internet, accounting software, leases on copiers (as opposed to purchased copiers, which fall under capital expenses).</p> <p>Include here any professional development expenses you anticipate for the upcoming year, with the exception of the Learn with LiRN Annual Conference (paid for centrally). This memo provides additional detail about PD.</p> <p>If you are requesting funds for a Library Technician Program Bursary, please include a Business Case.</p>
Capital Expenses	<p>Generally, this includes one-time purchases of significant assets (note the cost may be amortized over several years). Examples include purchased photocopiers, computers, shelving, or other major equipment replacements. Consult LiRN's Ricoh all-in-one copier catalogue when budgeting for copier purchases or licences.</p>

Appendix B: Business Case Drafting Tips

Business cases should be signed by the President of the Association (or another individual with power to bind the organization) and submitted using this [template](#). They are required in following circumstances:

- Funding for capital expenses
- Library Technician Program Bursaries
- The total grant request reflects an increase of more than inflation relative to the prior year.

A business case explains **why additional funding is needed**, how it supports your library's mandate, and why the proposed approach represents good value. Business cases do not need to be lengthy; clear, focused submissions are most effective.

When drafting your business case using the LiRN template:

1. **Describe the request clearly**

Provide a brief, plain-language description of what you are asking for, the amount requested, and whether the request relates to a capital expense, a Library Technician Program bursary, or a grant increase above inflation.

2. **Explain the background or problem**

Describe the issue or need the request is intended to address and how it affects your ability to deliver library services. Where relevant, include usage data, workload indicators, or other evidence demonstrating the need.

3. **Consider alternatives**

Identify reasonable alternatives to your proposed solution and briefly outline their costs, benefits, and limitations. Ensure that all relevant costs—both one-time and ongoing—are considered and presented on a comparable basis (for example, annualized costs).

4. **Make a recommendation**

Indicate which option you are recommending and explain, in brief, why it is the preferred approach.

5. **Outline an action plan**

Describe the key steps required to implement the proposal and a realistic timeline for completion. Consider any additional resources required, including staff time.

6. **Address shared expenses, if applicable**

If the expense benefits both library and association activities, clearly state the proposed allocation between LiRN grant funds and association funds, and provide

a rationale for the split.

Supporting documentation such as quotes, usage statistics, or other relevant data should be attached where available.