



# Commonwealth of Massachusetts Board of Library Commissioners

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## ***The FY2010 Municipal Pie...What's Your Library's Share?***

The *FY2010 Municipal Pie* reports the amount spent by each Massachusetts Municipality on public library service, compared to the amount spent to operate the entire municipality, from July 1, 2009 through June 30, 2010.

Data in the Municipal Pie report is compiled by the MBLC solely from data provided on the *Schedule A* report, submitted by Town Accountants and City Auditors to the Division of Local Services at the Massachusetts Department of Revenue. The *Schedule A* is submitted to the Division of Local Services each fall, after the close of the fiscal year. The Division of Local Services compiles and releases municipal financial data approximately 1 year later. Expenditure data for this *FY2010 Municipal Pie* Report was received from the Department of Revenue in October, 2011. Please note that in some instances the data in the Municipal Pie report may differ from data reported by libraries to the Board of Library Commissioners on the State Aid to Public Libraries Financial Report Form. Two municipalities included in this report (Hawley & New Ashford) did not have public libraries during FY '10. One municipality, Wareham, did not supply financial data to the Department of Revenue as of this writing and its fiscal data is not included in this report.

Based upon the Uniform Municipal Accounting System (UMAS), revenues and expenditures are reported on Schedule A for general, special revenue, capital project, enterprise and trust funds. Expenditures are submitted in great detail, and they are aggregated into a database in the following categories: General Government, Police, Fire, Other Public Safety, Education, Public Works/Highways, Human Services, Culture and Recreation (including public library expenditures), Debt Service, Intergovernmental Assessments, Fixed Costs, and Other Expenditures. The Division of Local Services separates public library expenditures from the Culture and Recreation category for inclusion in this report.

This report includes expenditures from the general fund only. Spending from special revenue, enterprise, capital projects, or trust funds is not reflected in these figures. Variations among communities may occur in the "other" and "public works" categories because many communities account for spending on sewer, water, utilities, and other public works functions in enterprise or special revenue funds, rather than the general fund. Nevertheless, the Department of Revenue considers spending from the general fund to be the fairest way to compare operating expenditures from community to community.

State Aid to Public Libraries payments are not included in the FY2010 municipal expenditures data reported for public libraries. These are local aid funds to be held in a separate account for the library to expend without appropriation by the municipality. State Aid to Public Libraries payments are not a revenue source for the general fund.

In FY2010, of the \$17.68 billion general fund dollars spent by the Commonwealth's municipalities, \$219.5 million was spent on public libraries by Massachusetts municipalities. The pie chart on page 1 shows the percentages of municipal spending from municipal general funds in various categories. Education spending leads, with 48.6% of the pie. Public libraries account for the smallest part of the pie, at 1.24% of total expenditures.

This report includes a breakdown of municipalities by population group. Population figures are from the 2010 Census Bureau population figures.

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