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Date: August 2023

To: Library Directors

From: Jen Inglis, State Aid Specialist

Subject: **FY2024** **Municipal appropriation documentation**

Since FY2016, Public libraries are required (per a state audit) to submit documentation that provides municipal appropriation information from the city/town budget as part of the State Aid Application process.

Please be certain to include all city/town budget information related to the projected library appropriation for **FY2024** to ensure the total reported on the Financial Report and State Aid Compliance Form matches the total on the city/town budget documents referencing the **projected** appropriation for the library. Please highlight the lines that show the library’s operating appropriation(s).

**The entire city/town budget is not needed, just the library appropriation pages/sections.**

These documents may include (see attached sample):

* The ***FY2024 Municipal Budget Summary which includes the library budget***

***OR***

***a copy of the pages from the Town Warrant or city budget showing the Total Municipal Appropriation to the library for FY2024.***

* If the library includes “dog tax monies” as part of its Municipal Appropriation Requirement, please be certain to include the page (or pages) from the approved city or town budget that reflects that amount.
* Documentation is ***NO LONGER REQUIRED for municipally appropriated revolving funds***

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**EXAMPLE Library Budget**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Expense Line Item** | **FY2022 Actual** | **FY2023 Budget** | **FY2024 Dept Requested** | **FY2024 Town Mgr Recmm'd** | **Dollar Change** | **Percent Change** |
|  |  |  |  |  |  |  |
| **Personnel** |  |  |  |  |  |  |
| Salaries - Full-Time | 356,888 | 362,639 | 359,474 | 359,474 | -3,165 | -0.9 |
| Salaries - Part-Time | 219,028 | 283,358 | 302,403 | 302,403 | 19,045 | 6.7 |
| Overtime | 9,156 | 5,000 | 5,000 | 5,000 | 0 | 0 |
| Longevity | 4,394 | 4,393 | 3,282 | 3,282 | -1,112 | -25.3 |
| Sunday Time/Bonus | 17,135 | 13,000 | 20,000 | 20,000 | 7,000 | 53.8 |
| Salary Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total: Personnel Costs** | **606,601** | **668,390** | **690,159** | **690,159** | **21,768** | **3.3** |
|  |  |  |  |  |  |  |
| **Expenses** |  |  |  |  |  |  |
| Electricity | 14,058 | 23,000 | 23,000 | 23,000 | 0 | 0 |
| Heating Fuel | 9,500 | 9,000 | 9,500 | 9,500 | 500 | 5.6 |
| Water | 1,201 | 1,500 | 1,500 | 1,500 | 0 | 0 |
| Repairs and Maintenance | 6,467 | 9,000 | 9,000 | 9,000 | 0 | 0 |
| Equipment Rental/Lease | 1,605 | 1,750 | 1,850 | 1,850 | 100 | 5.7 |
| Contracted Services | 39,180 | 40,131 | 40,967 | 40,967 | 836 | 2.1 |
| Software Licenses | 6,673 | 7,500 | 10,000 | 10,000 | 2,500 | 33.3 |
| Telephone | 861 | 850 | 900 | 900 | 50 | 5.9 |
| Postage Services | 647 | 500 | 1,000 | 1,000 | 500 | 100 |
| Office Supplies | 3,287 | 4,000 | 4,000 | 4,000 | 0 | 0 |
| Materials and Supplies | 3,821 | 4,000 | 4,000 | 4,000 |  | 0 |
| Building Repairs and Maintenance | 16,358 | 17,750 | 17,750 | 17,750 | 0 | 0 |
| Vehicle Fuel | 80 | 100 | 100 | 100 | 0 | 0 |
| Periodicals | 6,972 | 8,000 | 8,500 | 8,500 | 500 | 6.3 |
| Books | 101,742 | 100,000 | 105,000 | 105,000 | 5,000 | 5 |
| AV/Electronic Materials | 39,527 | 40,000 | 45,000 | 45,000 | 5,000 | 12.5 |
| Uniforms & Clothing | 1,750 | 1,875 | 2,125 | 2,125 | 250 | 13.3 |
| Auto Mileage | 498 | 500 | 500 | 500 | 0 | 0 |
| Equipment Technology - Replacement | 600 | 2,500 | 0 | 0 | -2,500 |  |
| **Total: Expense Costs** | **254,827** | **271,956** | **284,692** | **284,692** | **12,736** | **4.7** |
|  |  |  |  |  |  |  |
| **Total: Library Costs** | **861,428** | **940,346** | **974,851** | **974,851** | **30,018** | **3.7** |