

Massachusetts Libraries

BOARD OF LIBRARY COMMISSIONERS

mass.gov/mbic

Date: August 2025
To: Library Directors
From: Jen Inglis, State Aid Specialist
Subject: **FY2026 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 **FY2026** 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 ***FY2026 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 FY2026.
- 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.***

EXAMPLE Library Budget

Expense Line Item	FY2024 Actual	FY2025 Budget	FY2026 Dept Requested	FY2026 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