

Massachusetts Libraries

BOARD OF LIBRARY COMMISSIONERS

mass.gov/mbic

Year 2 Municipal Appropriation Requirement (MAR) Waiver Financial Report

Name of Municipality completing this financial planning report: _____ (PRINT)

Name of municipal official completing/signing the report: _____ (PRINT)

Title of the municipal official completing/signing the report: _____ (PRINT)

Forms required for a waiver (if applicable) of the Municipal Appropriation Requirement (MAR)
Read the [MAR Waiver Memo \(Word\)](#) and the [MAR Waiver Policy](#) for additional instructions.

- [MAR Waiver Petition \(Word\)](#) (Filed by the Library)
 - Email to uechi.ng@mass.gov by October 3, 2025.

Four MAR Waiver application documents due (as listed on the petition):*

1. 2025/2026 Disproportionate Cut Waiver Worksheet (EXCEL)
(Completed by the municipality by November 7, 2025)
2. FY2025/FY2026 Disproportionate Cut Worksheet.
3. Municipal budget documentation for FY2025 and FY2026 that shows the appropriation to each municipal department.
4. Supporting letters/statements from library.

Supporting letters/statements from town.

WAIVER FINANCIAL PLAN

5. *If your library/municipality is applying for a waiver for a consecutive year in a row, the municipality must also submit the applicable Waiver Year Plan.

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Year 2 Waiver: FY 2026 Municipal Budget Planning Financial Report

What was the library budget appropriation the last year the library met the Municipal Appropriation Requirement (MAR)?

What efforts were made in FY 2026 to meet the Municipal Appropriation Requirement (MAR)?
What was the rationale behind the proposed library budget figure for FY 2026? Please explain.

Was progress was made from the prior year toward meeting the MAR? Was the budget level funded, increased but not sufficiently to meet the MAR, or reduced further?

If the library budget increased, did the budget increase reflect similar increases across departments?
Please explain.

If library budget decreased, did the budget decrease reflect similar decreases across departments? Please explain. (If the budget received additional cuts, the municipality may need to present its waiver petition in person at the January Board Meeting.)

Is the decrease to the library budget a disproportionate reduction? (See Waiver Worksheet calculations.)

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Is there a possibility that the library will receive additional funding in the fiscal year? If so, what is the anticipated increase to the appropriation? [Estimated date of increase]

Is there a possibility that the library will receive an additional funding cut in the fiscal year? If so, what is the anticipated decrease to the appropriation? [Estimated date of reduction]

Year 3-5: Projections FY 2027, 2028, 2029

Is the municipality planning to fund the library with a budget that meets the MAR in Year 3 (FY 2027)?

If not meeting the MAR by Year 3, what are the municipality's short- and long-term funding goals for the library over the next 2 to 3 years? (Keep in mind that the library is expected to meet the MAR in year 5 (FY 2029))

What progress is anticipated in funding the library budget in year 3?

Are there any extenuating circumstances re: fiscal hardships about which the Commissioners should be aware? This fiscal year or in prior fiscal years?

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What budget measures does the municipality plan to adopt to ensure that the library remains eligible to participate in the State Aid to Public Libraries Program?

Please provide municipal budget summaries for each of the budget years requiring Library MAR Waivers (5-year waiver plan years)

- Year 1 FY 2025(attach to this report)
- Year 2 FY 2026(attach to this report)

Required Signatures:

Name of Municipality completing this financial planning report: _____ (PRINT)

Name of municipal official completing/signing the report: _____ (PRINT)

Title of the municipal official completing/signing the report: _____ (PRINT)

Date: _____ (PRINT)

Signature of Municipal Official: _____

Name of Trustee Chair signing the report: _____ (PRINT)

Signature of Trustee Chair: _____

Name of Library Director signing report: _____ (PRINT)

Signature of Library Director: _____