

## FY 2025 Financial Report Instructions

**Report only new money received during fiscal year. Do not report carry-over money.**

### TIPS FOR THE FILLING OUT THE FINANCIAL REPORT:

Enter a zero, only if the number is actually zero.

Please write in the Federal edit check note box when it appears–this helps us all.

Do enter data for this year even if it is the same as last year, otherwise, your report will show no data.

Save your work regularly, as you go.

Before you SUBMIT your data, be sure to SHOW STATUS and fix any remaining edit checks, unanswered questions, and flagged questions. When resolving edit checks, add a note to either the State or Federal field. The edit check language will tell you which to use. Please explain WHY something changed from the prior year. Do not just say the data is accurate.

After you submit/lock your data, print a copy for your records.

Print the Compliance form along with the signature page and have it signed by the director and trustee chair.

Scan and send by email Uechi Ng [Uechi.ng@mass.gov](mailto:Uechi.ng@mass.gov)

Questions? Contact Jen Inglis [jennifer.inglis@mass.gov](mailto:jennifer.inglis@mass.gov) or Cate Merlin [cate.merlin@mass.gov](mailto:cate.merlin@mass.gov)

### A. FY2024 TOTAL APPROPRIATED MUNICIPAL INCOME

#### Operating

**A1. Municipal Income** – Report the total amount of municipal income appropriated to the library for operations during the course of the previous fiscal year, from July 1 to June 30th. Municipal income includes any municipal money appropriated to the library at the annual town meeting, special town meeting, or by city council, and must account for any transfers of municipal money into or out of the library budget during the fiscal year. The amount reported must reflect the actual amount of local municipal money the library received to spend by the end of the previous fiscal year. For example, a municipality initially appropriates \$100,000 to the library at the beginning of the fiscal year: During the course of that fiscal year, that municipality transfers an additional \$5000 to the library. This means that the total appropriation for that fiscal year would be \$105,000. or During the course of that fiscal year, the municipality decided to reduce the appropriation by \$5000 by transferring \$5000 from the library's budget to the general fund. Then the total, final fiscal year appropriation would be \$95,000. A municipal appropriation is a town's legally allocated sum of money for a given department. Appropriations are determined annually for the following fiscal year, which is the 12-month period for which revenues are collected and spent for public purposes. In Massachusetts, the fiscal year runs from July 1 through the following June 30. Town meeting must vote to approve all appropriations for the upcoming fiscal year. With the exception of the school operating budget, town meeting may vote a department's budget on a line-item basis, in which case each separate line item constitutes a separate appropriation within that department's overall budget. Alternatively, town meeting may vote appropriations more generally and thereby afford department heads a measure of flexibility in expending funds to operate their departments. (From A Guide to Financial Management for Town Officials, Massachusetts Department of Revenue, Division of Local Services. <https://www.mass.gov/doc/a-guide-to-financial-management-for-town-officials/download>)

**A2. Dog Tax Income** – The dog tax is the money collected through county or municipal regulation of dogs. Counties are traditionally responsible for administering the laws relating to the licensing, control, and regulation of dogs. Dog tax monies received by the county treasurer that are not paid out for damages, license blanks or books, record books, rabies vaccines or other purposes, are paid back to the treasurers of towns in proportion to the amounts received from such towns. The money refunded by the county must be expended for the support of public libraries or schools. Since the establishment of Chapter 308, Acts of 1985, municipalities have the option of withdrawing from the county dog program and assuming full responsibility for licensing, control and regulation of dogs. When a municipality withdraws from the county dog program, it can then define the disposition of fees collected through that program.

#### Capital

**A4. Total Appropriated Municipal Income, Capital** – The total amount of money appropriated to the library by the municipality for capital expenditures during the prior fiscal year. This includes municipal appropriations to the public library for capital expenditures at the annual town meeting, a special town meeting, or by city council, and any transfers that occurred throughout the prior fiscal year. Refer to your local municipality for a local definition of capital income and expenditures to determine how to calculate this figure.

#### **B. FY2024 RETROACTIVE SALARIES INCOME FROM MUNICIPAL APPROPRIATION**

**B1. Retroactive Salaries Income** – Municipal income for payment of salaries retroactive to reporting year.

#### **C. FY2024 TOTAL NON-RECURRING APPROPRIATED INCOME**

**C1. Appropriated Non-Recurring Municipal Income** – Income appropriated by the town to the library for a one-time expense that is not capital.

#### **D. FY2024 TOTAL MUNICIPALLY APPROPRIATED REVOLVING FUND**

**D1. Municipal Appropriated Revolving Fund** – A departmental revolving fund is an account that may be set up by a municipality for the library. Income received in connection with a library activity (e.g. fine collection) may be deposited into the revolving fund. Money from that fund can be applied directly to support library activities without further appropriation. The revolving fund must be authorized on an annual basis at a special town meeting, the annual town meeting, or by the city council. The vote to establish the revolving fund must specifically identify the program or activity income that will be credited to the revolving fund, fix a preliminary limit on expenditures from the fund, and clearly specify the purposes for which monies in the fund may be expended. The total spending that may be authorized in a fiscal year for a particular departmental revolving fund is limited to one percent of the amount of the most recently established tax levy of the municipality. The total spending that may be authorized in a fiscal year by a municipality for all departmental revolving funds cannot exceed ten percent of the most recently established tax levy of the municipality. Departmental revolving funds are considered municipally appropriated income since they must be approved annually at town meeting or by city council. They are reported in the State Aid to Public Libraries application as revolving funds; but are no longer considered to be part of the Total Appropriated Municipal Income (TAMI) as of FY2024.

#### **E. FY2024 TOTAL NON-APPROPRIATED INCOME**

For all income types, report only income received during the last fiscal year. Do not report carry-over money from fiscal years previous to the last fiscal year.

#### **Operating**

**E1. Trust and Endowment Income** – Income received by the library from trust and endowment funds for library operating expenditures. Do not report the balance of a fund, only income received by the library for operations. Endowment Fund A permanent fund which has been established to produce income (restricted or unrestricted) to supplement a charitable institution's budget. Trust A set of instructions left to a trustee with management authority over the trust property (also called the principal or capital) which is to be managed for the benefit of a named beneficiary.

**E2. Monetary Gifts** – Money given to the library as a gift by private organizations or individuals and used for operating expenditures. Include memorial gifts. Exclude in-kind gifts.

**E3. State Aid to Public Libraries** – State Aid to Public Libraries income received used for operating expenditures. [Library Incentive Grant, Municipal Equalization Grant, and the Non-Resident Circulation Offset]. Report only the actual State Aid to Public Libraries monies received during the fiscal year (except for the few libraries for which the municipality, by town policy or rule, holds its actual payments to the library until the next fiscal year. In this case report the State Aid to Public Libraries income for the prior fiscal year.) Do not report leftover, unexpended or carryover monies from previous fiscal years. Do not report the same State Aid income as both operating and capital income. You may report state aid in one of three ways: 1. Report the entire

sum as operating income; 2. Report the entire sum as capital income; 3. Split the award amount between operating income and capital income proportional to how the money was (will be) spent.

**E4. State Grants (e.g., Arts Lottery/Cultural Council)** – Grant income funded by the Commonwealth of Massachusetts used for operating expenditures. Do not include State Aid to Public Libraries or state construction awards.

**E5. Federal Grants – LSTA** – Federal Library Services and Technology Act (LSTA) grant income used for operating expenditures received in current fiscal year.

**E6. Other Federal Grants** – Federal government funded grant income, other than LSTA funded grant income, used for operating expenses.

**E7. Other Grants (e.g., Mott Foundation, Gates)** – Grants, other than federal and state grants, used for operating expenditures (e.g. Mott Foundation, Gates).

**E8. Income Received from Friends Group** – Income received from Friends group for operating expenditures that is deposited into the library's account.

**E9. Fines and Fees** – Fines and fees income collected and used for library operating expenditures. Do not include fines and fee that are put into a municipally appropriated revolving fund. Do not include fines and fees put into the municipality's general fund.

**E10. Other Income** – Other miscellaneous income received and budgeted for library operating expenditures. Please specify the source below.

## **Capital**

**E14. Trust and Endowment Income** – Income received by the library from trust and endowment funds for library capital expenditures. Do not report the balance of a fund, only income received by the library for operations. Endowment Fund A permanent fund which has been established to produce income (restricted or unrestricted) to supplement a charitable institution's budget. Trust A set of instructions left to a trustee with management authority over the trust property (also called the principal or capital) which is to be managed for the benefit of a named beneficiary.

**E15. Monetary Gifts** – Gift income given to the library private organizations or individuals used for capital expenditures. Include memorial gifts. Exclude in-kind gifts.

**E16. State Aid to Public Libraries** – State Aid to Public Libraries income received during last fiscal year and used for capital expenditures. (Library Incentive Grant, Municipal Equalization Grant, and the Non-Resident Circulation Offset). Report only the actual State Aid to Public Libraries monies received during the fiscal year (except for the few libraries for which the municipality, by town policy or rule, holds its actual payments to the library until the next fiscal year. In this case report the State Aid to Public Libraries income for the prior fiscal year.) Do not report leftover, unexpended or carryover monies from previous fiscal years. Do not report the same State Aid income as both operating and capital income. You may report state aid in one of three ways: 1. Report the entire sum as operating income; 2. Report the entire sum as capital income; 3. Split the award amount between operating income and capital income proportional to how the money was (will be) spent.

**E17. State Grants (e.g. Arts Lottery/Cultural Council)** – Grant income funded by the Commonwealth of Massachusetts used for capital expenditures. Do not include State Aid to Public Libraries or state construction awards.

**E18. State Construction Grant** – State construction grant income received by the library.

**E19. Federal Grants LSTA** – Federal Library Services and Technology Act (LSTA) grant income used for capital expenditures.

**E20. Other Federal Grants** – Grants received, other than Library Services and Technology Act (LSTA) that are funded through the federal government and budgeted for library capital expenditures.

**E21. Other Grants (e.g. Mott Foundation)** – Grants, other than federal and state grants, used for capital expenditures (e.g. Mott Foundation, Gates).

**E22. Income Received from Friends Group** – Income received by the library from Friends group used for capital expenditures.

**E23. Fines and Fees** – Fine and fee income collected and used for capital expenditures. Do not include fines and fee that are put into a municipally appropriated revolving fund. Do not include fines and fees put into the municipality's general fund.

**E24. Other Income** – Other miscellaneous income received and budgeted for library capital expenditures. Please specify the source.

## **F. FY2025 PROJECTED TOTAL APPROPRIATED MUNICIPAL INCOME (TAMI) for operations**

**F1. Municipal Income** – Projected amount of money to be received by the library from the municipality during the current fiscal year. This is usually the amount of money appropriated to the public library at the annual town meeting, a special town meeting, by city council, etc. This amount of money must be at least as great as or greater than the Municipal Appropriation Requirement for the current fiscal year. The Municipal Appropriation Requirement is the average appropriation or requirement figure, whichever is higher, for the last 3 years, plus 2.5%. If the library does not meet this requirement, the library must apply for a waiver of the Municipal Appropriation Requirement in order to be considered for certification for State Aid to Public Libraries. In order to meet the Municipal Appropriation Requirement, the municipal appropriation must be taken from local municipal tax revenue. The source of the municipal appropriation cannot be from state, private, or any other type of funding. A municipal appropriation is a town's legally allocated sum of money for a given department. Appropriations are determined annually for the following fiscal year, which is the 12-month period for which revenues are collected and spent for public purposes. In Massachusetts, the fiscal year runs from July 1 through the following June 30. Town meeting must vote to approve all appropriations for the upcoming fiscal year. With the exception of the school operating budget, town meeting may vote a department's budget on a line-item basis, in which case each separate line item constitutes a separate appropriation within that department's overall budget. Alternatively, town meeting may vote appropriations more generally and thereby afford department heads a measure of flexibility in expending funds to operate their departments. (From A Guide to Financial Management for Town Officials, Massachusetts Department of Revenue, Division of Local Services. <https://www.mass.gov/doc/a-guide-to-financial-management-for-town-officials/download>)

**F2. Dog Tax Income** – Anticipated income from the dog tax. The dog tax is the money collected through county or municipal regulation of dogs. Counties are traditionally responsible for administering the laws relating to the licensing, control, and regulation of dogs. Dog tax monies received by the county treasurer that are not paid out for damages, license blanks or books, record books, rabies vaccines or other purposes, are paid back to the treasurers of towns in proportion to the amounts received from such towns. The money refunded by the county must be expended for the support of public libraries or schools. Since the establishment of Chapter 308, Acts of 1985, municipalities have the option of withdrawing from the county dog program and assuming full responsibility for licensing, control and regulation of dogs. When a municipality withdraws from the county dog program, it can then define the disposition of fees collected through that program.

## **Expenditures**

**G. FY2024 TOTAL PERSONNEL EXPENDITURES** – paid from the library's TOTAL Operating Budget

**G1. Salaries** – The salary and wages for all types of staff employed the library and paid through the TOTAL library budget, including building operations, security, and maintenance staff. Include salaries and wages before deductions. Do not include benefits.

**G2. Benefits** – Benefits expenditures paid from the library's budget for library employees for the prior fiscal year. Benefits outside of salaries and wages paid and accruing to employees. Include amount spent for Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, worker's compensation, tuition, longevity and housing benefits, etc. Also include professional dues, travel for professional purposes, conference expenses, union dues and union–related services.

### **Retroactive**

**G4. Salaries** – The salary and wages for all types of staff employed the library and paid through the library budget, including building operations, security, and maintenance staff. Include salaries and wages before deductions for Prior Fiscal years. Do not include benefits.

**G5. Benefits – Retroactive benefits outside of salaries and wages paid and accruing to employees.** – Include amount spent for Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, worker's compensation, tuition, longevity and housing benefits. Also include professional dues, travel for professional purposes, conference expenses, union dues and union–related services.

### **Paid By Another Town Department**

**G7. Salaries** – Salaries paid by another town department's budget. The salary and wages for library staff including plant operation, security and maintenance staff. Include salaries and wages before deductions. Do not include benefits.

**G8. Benefits** – Benefits paid from another town department's budget. Benefits outside of salaries and wages paid and accruing to employees. Include amount spent for Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, worker's compensation, tuition, longevity and housing benefits. Also include professional dues, travel for professional purposes, conference expenses, union dues and union–related services.

## **H. FY2024 STIPEND EXPENDITURES**

**H1. Stipend Expenditures** – Expenditures for stipends for volunteer staff. Do not include benefits such as longevity or education stipends.

**I. FY2024 TOTAL MATERIALS EXPENDITURES:** Paid from Library TOTAL Operating Budget – Report expenditures during the prior fiscal year for materials that are used by library patrons. Pre–processing and cataloging costs for shelf–ready materials may be reported in these expenditure figures. Do not include rebinding costs, or cost of in–house processing supplies. Do not include furniture, or artwork that does not circulate, etc. The total amounts reported in this section and in the section “Materials Expenditures Behalf of the Library–Friends, Library Foundations and Trustees”, and “Technology For Direct Patron Use” are used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of OPERATING income may be used to meet the Materials Expenditure Requirement. Up to 10% of the Materials Requirement can be met with money spend on technology for direct patron use such as public use computers, smart copy machines, smart microform reader/printers or fees associated with hotspots.

**I1. Books in Print Format** – Expenditures during the prior fiscal year for non–periodical printed publications bound in hard or soft cover, or in loose–leaf format. Report expenditures during the prior fiscal year for books and other printed publications that are used by library patrons. Pre–processing and cataloging costs for shelf–ready materials may be reported in these expenditure figures. Do not include rebinding costs, or cost of in–house processing supplies. The total amount reported in the Materials Expenditure section from the library's budget and the Materials section on behalf of the library by the library organizations is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure

Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of income may be used to meet the Materials Expenditure Requirement.

**12. Print Serial Subscriptions** – Report expenditures during the previous fiscal year for Serials/microform subscription expenditures during the prior fiscal year. Serials, in print or in microform, such as periodicals and newspapers, are issued continuously, and use numerical or chronological designations (volume #, Issue #, year, etc.). Include periodicals, newspapers, annuals reports, yearbooks, proceedings, transactions of societies, etc. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include rebinding costs, or cost of in-house processing supplies. The total amount reported in the Materials Expenditure section from the library's budget and the Materials section on behalf of the library by the library organizations is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of OPERATING income may be used to meet the Materials Expenditure Requirement.

**13. Audio** – Expenditures during the prior fiscal year for audio materials. Expenditures for physical items on which sounds are recorded and can be played back, including audiocassettes, compact discs, audio reels, and other sound recordings, books on tape or CD, music on tape or CD, etc. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include cost of in-house processing supplies. The total amount reported in the Materials Expenditure section from the library's budget and the Materials section on behalf of the library by the library organizations is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of OPERATING income may be used to meet the Materials Expenditure Requirement.

**14. Video** – Expenditures during the prior fiscal year for video materials. Materials on which images are recorded, with or without sound that can be played back, such as DVD's, VHS, films, etc. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include cost of in-house processing supplies. The total amount reported in the Materials Expenditure section from the library's budget and the Materials section on behalf of the library by the library organizations is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of OPERATING income may be used to meet the Materials Expenditure Requirement.

**15. Network Membership Fees for E-content** – Report dollar amount of network membership fees that went towards e-content for library users.

**16. E-books, Downloadable Audio and Video** – ; Expenditures during the prior fiscal year for e-books, downloadable audio, and downloadable video. E-books are digital reproductions of print books that can be downloaded to electronic reading devices such as a PC, an e-book reader, a smart phone, etc. Downloadable audio and video includes digital items such as sound files or video files that can be played back on a pc, an mp3 player, or other appropriate device. Cataloging costs charged by the digital item supplier may be reported in these expenditure figures. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include cost of in-house processing supplies. The total amount reported in the Materials Expenditure section from the library's budget and the Materials section on behalf of the library by the library's organizations is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of income may be used to meet the Materials Expenditure Requirement.

**17. Materials Accessed Electronically** – Expenditures for materials accessed electronically in the prior fiscal year such as video games, CD-ROMs, etc. Exclude bibliographic records used to manage the collection, library system software, software used only by the library staff, online abstracting and indexing databases, and e-books, downloadable audio, or video. The total amount reported in the Materials Expenditure section from the library's

budget and the Materials section on behalf of the library by the library organizations is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of income may be used to meet the Materials Expenditure Requirement.

**18. Electronic Collections and Databases** – Expenditures for electronic collections and database subscriptions paid during prior fiscal year for commercial database services. A database is an indexed collection of online materials such as magazine articles, various documents, data files, and other electronic objects that can only be accessed by using the database's index. The total amount reported in the Materials Expenditure section from the library's budget and the Materials section on behalf of the library by the library organizations is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of income may be used to meet the Materials Expenditure Requirement.

**19. Other Materials** – Expenditures during the prior fiscal year for other materials used by patrons. Include museum passes, computer software used by patrons, puppets, tools, fishing rods, and any other materials used by patrons that may not fit into other categories above. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. The total amount reported in the Materials Expenditure section from the library's budget and the Materials section on behalf of the library by the library organizations is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library. Any type of income may be used to meet the Materials Expenditure Requirement.

**Paid on Behalf of the Library by Friends, Foundations, Etc. Total materials expenditures paid by library Friends Group or Library Foundation on behalf of the Public Library. Report expenditures during the prior fiscal year for materials that are used by library patrons.** Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include rebinding costs, or cost of in-house processing supplies. Do not include equipment such as public use computers, copy machines, furniture, artwork that does not circulate, etc. The total amounts reported in this section and in the section “Materials Expenditures from the Library Budget” are used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year. The Materials Expenditure Requirement is a percentage of the total municipal appropriation to the library, based on the population served by the library.

**111. Books in Print Format** – Expenditures during the prior fiscal year on behalf of the library by the Friends group, Library Foundation for non-periodical printed publications bound in hard or soft cover, or in loose-leaf format Report expenditures during the prior fiscal year for books and other printed publications that are used by library patrons. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include rebinding costs, or cost of in-house processing supplies. Materials selected by the library, but paid for by other library organizations, may be reported in order to meet the Materials Expenditure Requirement. The total amount reported as materials expenditures (from the library budget and on behalf of the library by library organizations) is used to determine whether or not the library met its Materials Expenditure Requirement during the previous fiscal year.

**112. Print Serial Subscriptions** – Expenditures during the prior fiscal year on behalf of the library by the Friends group, Library Foundation.

**113. Audio** – Expenditures during the prior fiscal year on behalf of the library by the Friends group, Library Foundation for audio materials in physical format. Expenditures for physical items on which sounds are recorded and can be played back, including audiocassettes, compact discs, audio reels, and other sound recordings, books on tape or CD, music on tape or CD, etc. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include cost of in-house processing supplies.

**I14. Video** – Expenditures during the prior fiscal year on behalf of the library by the Friends group, Library Foundation for video materials in physical format. Materials on which images are recorded, with or without sound that can be played back, such as DVD's, VHS, films, etc. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include cost of in-house processing supplies.

**I15. Network Membership Fees for E-Content** – Expenditures during the prior fiscal year on behalf of the library by the Friends group, Library Foundation. Report dollar amount of network membership fees that went towards e-content for library users that was paid on behalf of the library.

**I16. E-books, Downloadable Audio and Video** – Downloadable Audio and Video – Expenditures during the prior fiscal year for e-books, downloadable audio, and downloadable video on behalf of the library by the Friends group, Library Foundation. E-books are digital reproductions of print books that can be downloaded to electronic reading devices such as a PC, an e-book reader, a smart phone, etc. Downloadable audio and video includes digital items such as sound files or video files that can be played back on a pc, an mp3 player, or other appropriate device. Cataloging costs charged by the digital item supplier may be reported in these expenditure figures. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures. Do not include cost of in-house processing supplies.

**I17. Materials Accessed Electronically** – Expenditures during the prior fiscal year for materials accessed electronically in the prior fiscal year on behalf of the library by the Friends group, Library Foundation, etc. Report video games, software for patron use such as Microsoft Office CD-ROMs, etc. Exclude bibliographic records used to manage the collection, library system software, software used only by the library staff, online abstracting and indexing databases, and e-books, downloadable audio, or video.

**I18. Electronic Collections and Databases** – Expenditures for electronic collections and database subscriptions paid during prior fiscal year on behalf of the library by the Friends group, Library Foundation for commercial database services.

**I19. Other Materials** – Expenditures during the prior fiscal year on behalf of the library by the Friends group, Library Foundation for other materials used by patrons. Include museum passes, puppets, tools, fishing rods, and any other materials used by patrons that may not fit into other categories above. Pre-processing and cataloging costs for shelf-ready materials may be reported in these expenditure figures.

### **Technology for Direct Patron Use**

**I21. Technology for Direct Patron Use** – Up to 10% of a Library's Materials Expenditure Requirement can be spent on Technology for Direct Patron Use. This includes but is not limited to: New computers or laptops with internet access (These must not be for library catalog use only.) Monitors, keyboards, headphones, printers/copiers or micro-form reader/printers that allow patrons to send files from the printer to the patron's device. Hotspot connection fees are included here (the devices themselves are included in "Other Materials"). Items can be paid for from the Library's Total Operating budget, or On Behalf of the Library. Items can be bought outright or leased. For leased items, use the amount paid in the fiscal year (up to 10% of the Materials Expenditure Requirement.)

## **J. FY2024 TOTAL OTHER EXPENDITURES**

### **Operating**

**J1. Building Maintenance** – Building maintenance expenditures during the prior fiscal year. Activities performed to keep the building in an existing state. Include building repairs.

**J2. Energy (Gas, Electric, Oil)** – Energy and utilities expenditures during the prior fiscal year. Include bills for electricity, heating, etc.



**J3. Other Utilities** – Other utilities expenditures during prior fiscal year. Include telephone, water, sewer, trash removal, Internet service etc.

**J4. Network Membership (Excluding E–Content)** – Membership in an automated resource sharing network paid during the prior fiscal year. Include payments to CLAMS, C/W MARS, MBLN, MLS, MVLC, NOBLE, OCLN, or SAILS. Exclude the portion of network fees used for e–content such as electronic databases, e–books, etc.

**J5. Programming** – Operating expenditures during the prior fiscal year for library sponsored programming costs.

**J6. Other** – Other operating expenditures during the prior fiscal year. Include supplies used to prepare library materials for circulation (bar codes, book pockets, etc.), postage, supplies used by staff, building insurance, cleaning supplies, paper goods (napkins, towels, tissues, etc.) Exclude maintenance, energy, utilities, network membership, and programming.

**Capital – Whether an expenditure is Operating or Capital depends on how the money is appropriated. Please check with your municipal officials if you have questions about whether or not and expenditure is operating or capital.**

**J8. Other (See Definition)** – Report expenditures during the prior fiscal year for capital items or services that a municipality does not consider Capital Outlay or Construction.

**J9. Capital Outlay** – Expenditures during the prior fiscal year for the acquisition of, or addition to, fixed assets such as new equipment, initial book stock, furnishings for new or expanded buildings, and new vehicles.

**J10. Construction** – Expenditures during the prior fiscal year for the acquisition of, or addition to, fixed assets such as building sites, new buildings and building additions, and planning and design fees.

### **Paid By Another Town Department**

**J12. Building Maintenance** – Building maintenance expenditures during the prior fiscal year paid from another town department's budget. Activities performed to keep the building in an existing state. Include building repairs.

**J13. Energy (Gas, Electric, Oil)** – Energy and utilities expenditures during the prior fiscal year paid from another town department's budget. Include bills for electricity, heating, etc.

**J14. Other Utilities** – Other utilities expenditures during prior fiscal year paid from another town department's budget. Include telephone, water, sewer, trash removal, Internet service, etc.

**J15. Network Membership Fees (Excluding E–Content)** – Membership in an automated resource sharing network paid during the prior fiscal year from another town department's budget. Include payments to CLAMS, C/W MARS, MBLN, MLS, MVLC, NOBLE, OCLN, or SAILS. Exclude the portion of network fees used for e–content such as electronic databases, e–books, etc.

**J16. Other (See Definition)** – Other operating expenditures during the prior fiscal year paid from another town department's budget. Do not include maintenance, energy, utilities, and network membership. Include supplies used to prepare library materials for circulation (bar codes, book pockets, etc.), postage, programming costs, supplies used by staff, building insurance, cleaning supplies, paper goods (napkins, towels, tissues, etc.)

### **Additional Information**

#### **Summer Reading**

**1. Did the Library Host a Summer Reading Program this calendar year?** – A summer reading program offers special programming and materials during the summer months to promote reading and use of the library.

**2. How many young children (birth – 5) registered for the library's current calendar year's Summer Reading Program?** – Number of young children (5 and under) participating in *the current calendar year's* summer reading program. This would usually be the number of registrants in the summer reading program. **Do not report the number of programs or attendance** at programs which is reported on the ARIS form.

**3. How many children (6–11) registered for the library's current calendar year's Summer Reading Program?** – Number of children (6–11) participating in *the current calendar year's* summer reading program. This would usually be the number of registrants in the summer reading program. **Do not report the number of programs or attendance** at programs which is reported on the ARIS form.

**4. How many Young Adults (12–18) registered for the library's current calendar year's Summer Reading Program?** – Number of young adults (12–18) participating in *the current calendar year's* summer reading program. This would usually be the number of registrants in the summer reading program. **Do not report the number of programs or attendance** at programs which is reported on the ARIS form.

**5. How many adults (19 and over) registered for the library's current calendar year's Summer Reading Program?** – Number of adults (19 and over) participating in *the current calendar year's* summer reading program. This would usually be the number of registrants in the summer reading program. **Do not report the number of programs or attendance** at programs which is reported on the ARIS form.

## Application and Compliance Form

**FY2025 APPLICATION AND COMPLIANCE FORM** – Print the FY2025 Compliance Form.

### Submission Process

Don't forget to print out the forms before you submit, or we will need to unlock the survey for you.

Please have the forms signed by the Library Director and Trustee Chair. Then, scan them AND THE FY2025 official BUDGET DOCUMENTS and any other relevant documentation (flexibility form, etc.) by **October 4, 2024** and send as an attachment to [Uechi.Ng@mass.gov](mailto:Uechi.Ng@mass.gov).

The budget documents must include the Library's appropriation. **Please highlight the section of the budget documentation that references the Library and total the budget lines.**

**The following is ONLY for libraries in a Multiple Independent Library system: Non–Coordinating Multiple Independent Libraries** – print out the multiple independent compliance form and submit the online form for your library. Please have the Library Director and Trustee Chair sign, then email/send a copy of it along with any other relevant documentation to the coordinating library in your library system as soon as possible, but no later than **October 4, 2024**. An additional copy of the multiple independent compliance form and any other relevant documentation may also be emailed by **October 4, 2024** to: Uechi Ng [Uechi.Ng@mass.gov](mailto:Uechi.Ng@mass.gov)

**Coordinating Multiple Independent Libraries** – print out the multiple independent compliance form and submit the online form for your library. Please have the Library Director and Trustee Chair sign, then email it to Uechi Ng [Uechi.Ng@mass.gov](mailto:Uechi.Ng@mass.gov) along with:

- the completed and signed multiple independent compliance form for each library in your multiple library system
- the completed and signed Compiled Compliance form that was emailed to you separately earlier this summer
- the budget documentation for your town/libraries as well as any other relevant documentation (flexibility form, etc.). The due date for these items can be found on your Compiled Compliance form.

Keep a copy of the forms and budget documentation for your records.

**Questions?** Contact Cate Merlin [cate.merlin@mass.gov](mailto:cate.merlin@mass.gov) or Jen Inglis [jennifer.inglis@mass.gov](mailto:jennifer.inglis@mass.gov)