



Mamakating Library 2027 Proposed Operational Budget*

Board Approved April 8th, 2026

Operational Budget Annotations – FY January 1, 2027–December 31, 2027

Anticipated Expenditures	2026	2027
Staffing Expenses	281,700	304,480
Library Materials	55,800	58,100
Insurance	26,150	27,950
Programming	3,550	5,700
Professional Services	17,600	18,000
Utilities	10,000	12,500
Building & Grounds	14,250	14,500
Mortgage	24,000	24,000
Capital Reserve	6,250	6,750
Misc. Operating Expenses	22,200	24,020
Total Expenditures	461,500	496,000

Anticipated Revenues	2026	2027
Interest & Earnings	12,000	9,000
Miscellaneous	6,400	5,900
Grants & Donations		
State Aid	3,100	3,100
Fund Balance	15,000	18,000
Total Revenue	36,500	36,000

Proposed Tax Appropriation	425,000	460,000
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Staffing Expenses: Covers the cost of salaries, benefits, & payroll taxes. The 2027 increase reflects our ongoing commitment to providing cost-of-living adjustments & maintaining competitive wages—ensuring that the wonderful team who serves our community every day continues to thrive here. Benefits include FICA, health insurance, required disability, & workers’ compensation.

Library Materials: Covers the cost of all resources used by the public & staff, including books, DVDs, video games, audiobooks, e-books, online databases, magazines, & newspapers. The modest increase in 2027 reflects rising costs from publishers & vendors, consistent with broader inflationary trends across the materials market.

Insurance: The 2027 increase reflects continued rises in insurance premiums across the industry, driven by inflation & broader market conditions.

Programming: Covers the cost of library programs & supplies, including the Children’s Summer Reading Program, story times, lectures & presentations, book discussion groups, & enrichment programs for people of all ages. The Friends of Mamakating Library continue to provide valuable additional support for programming throughout the year, & we partner with many community organizations to offer locally relevant programming. The 2027 increase reflects growing community demand for quality programs & our commitment to meeting the needs of all ages.

Professional Services: Includes costs associated with accounting & bookkeeping, attorney & legal fees, elections, & cleaning services. The slight increase in 2027 reflects modest rate adjustments from our service providers.

Utilities: Includes the cost of electricity, heat, & other essential building services. The 2027 increase reflects rising energy costs & fuel prices, which have continued to climb along with broader inflation.

Building & Grounds: Building & grounds expenses cover maintenance, repairs, & landscaping. Costs remain relatively stable in 2027, with a small increase to account for inflation in materials & contractor rates.

Mortgage: Payment remains unchanged in 2027 at \$24,000, consistent with the adjusted rate that took effect in early 2025.

Capital Reserve: Our fund set aside for necessary, foreseen projects such as roof repair & parking lot maintenance. In accordance with board policy, the budgeted amount for this line increases by at least the rate of inflation each year. The 2027 allocation reflects a modest increase consistent with that policy.

Miscellaneous Operating Expenses: Covers office & library supplies, equipment leases, processing fees for materials, postage, museum & professional organization memberships, telecommunications fees, conference & training fees, & mileage. The 2027 increase reflects incremental cost increases across these categories, driven largely by inflation & rising fuel costs.