

Lafayette Public Library
Fiscal Year 2025-2026 - Proposed Budget (Nov. 1, 2025 - Oct 31, 2026)
For Board Meeting Action – May 19, 2025

Summary:

The proposed budget reflects the full operating costs of the owned facilities of the Main Library, the North Regional Library, the South Regional Library, the East Regional Library and the West Regional Library. It also includes costs associated with the small-leased library branches in Duson and Milton and a leased library warehouse facility. Also included are operating costs for two libraries within LCG buildings (Chenier, Butler). New capital funds are included to expand the North Regional Library and supplement the construction budget of the Northeast Regional Library. Other capital funds being added are related to recurring replacement of equipment and facility maintenance/improvements.

Revenues: *Budgeted according to Library projections for FY 25/26 **\$14,543,085 (estimated)***

This estimate is based on revenues from the two dedicated Library millages that will be assessed at the end of 2025 for the budget year beginning Nov. 1, 2025. Other sources of revenue include donations from the Friends of the Lafayette Public Library and Lafayette Public Library foundation, fines/fees, insurance proceeds, interest on investments, state revenue sharing, etc. These estimates are subject to change based on LCG's Budgeting Department projections and policy.

The current millage/levy rates in FY24/25 are 3.12 and 1.84 for a total of 4.96 Mills. A reassessment occurred last year which increased the value of properties. The Parish Council approved the roll forward of the two millages after the reassessment. The current budget for FY24/25 incorrectly reflects millage/levy rates of 2.91 & 1.84 but this budget will be adjusted by the LCG Finance Department at a later date.

The proposed budget for FY25/26 reflects levy rates of 3.12 and 1.84 for a total of 4.96 mills. Proposed is the estimate for tax collections that Library staff projects based on current collection trends. These estimates may be more aggressive than what LCG's Budgeting Department may calculate but should be within range. This estimate is also subject to change based on the levy amounts established by the Parish Council when they vote on the levy amounts later in the year around August or September.

Our Interest on Investment account has performed well last fiscal year bringing in over \$1million. This fund is typically budgeted conservatively by LCG's Budgeting Department as the fluctuations in earnings may occur.

Ad Valorem Taxes, State Revenue Sharing and Interest on Investments makes up 99% of our revenue stream. The other 1% consist of Fines, Printing, Xerox/Copy revenues, and Donations. Our donation funds come from the Friends of Lafayette Public Library and the Lafayette Public Library Foundation for library programs/printing and book endowments. We do not anticipate a donation from L.K. & Shirl Adamson Foundation in the current fiscal year or next fiscal year.

Expenditures: proposing for FY 25/26 \$14,017,988 in Operations and Maintenance “O&M”, \$10.5million in new Capital

Total Personnel Cost \$8,460,601 (60% of O&M)

(Accounts: 500000, 501000, 502000, 503000, 504000, 504100, 504150, 504300, 505000, 509000)

- a. The proposed budget includes a 2% raise with associated increases in related benefits.
- b. The proposed budget adds 1 (one) Librarian IV position.
- c. The proposed budget adds promotion budgets for planned adjustments to position of Library Associate II's and Librarian I's.

Total Non-personnel Costs \$5,557,387 (40% of O&M)

- a. 506000 - Training of Personnel – Increased. The proposed budget accounts for sending one employee to attend the annual COSUGI conference, and one employee to attend the annual Bookmobile conference and the Library Marketing Conference. Other training includes the annual LLA Conference, State Library Administrative trainings, and other workshops/webinars. Library Administration is exploring other certifications and training/coaching opportunities. This budget also includes tuition reimbursement for employees owed reimbursements.
- b. 508000 – Uniforms – Status Quo. Annual replacement uniforms for maintenance staff and one outreach staff member.
- c. 600000 - Building Maintenance – Increased. Covers supplies, repair services, preventative maintenance services of certain equipment. Increases due to price increases and upgraded preventative maintenance agreements.
- d. 630000 - Equipment Maintenance – Status Quo. Covers repair costs related to library equipment (RFID equipment, Coin/Currency Sorter, other I-T hardware repairs.)
- e. 650000 - Grounds Maintenance – Status Quo. Covers grass cutting via Geaux Mow Program and Landscape Maintenance per contract rates.
- f. 660000 - Janitorial Supplies & Services – Increase. LCG contract rates for janitorial services to increase by 3%. Budget also included related cleaning supplies and paper products. Includes annual carpet/furniture cleaning for all locations.
- g. 670000 - Utilities – Decrease. (Electric, Water, Wastewater & Gas). Slight decrease based on historical actuals.
- h. 691200 - Rent – Status Quo. (Duson Branch, Milton Branch and Warehouse). Contracted rates.
- i. 700000 - Dues & Licenses – Status Quo. LLA, COSUGI, Motion Picture Site Licensing, Domain Name Renewal.
- j. 701230 - Other Insurance Premiums – Increased. Based on premium cost increases.
- k. 701230-FD6140 - Other Insurance Premiums Risk Management – Status Quo. Rates established by LCG/Risk Management.
- l. 702000 - Postage/Shipping – Status Quo. Shipping & postage related to library operations.
- m. 703000 - Printing & Binding – Status Quo. Printing and binding for library operations/business forms.
- n. 703000-ZZ0034 - Printing & Binding Donations – Decreased. Current budget includes carryover balances. Pays for printing of Booktalk. Donated by Friends of the Library.
- o. 703000-ZZ0036 - Printing & Binding Educ/Rec/Cult – Status Quo. Pays for minor contracting of printing posters/pamphlets.
- p. 70400 – Publication & Recordation – Status Quo. This account pays for advertisements related to public bids and recordation related to contracts.

- q. 705000 - Telecommunications – Increase. Increase in cost to cover cell phone allowance for maintenance staff.
- r. 705000-ZZ0126 - Databases License Fees – Increase. Price increases or renewals and potential cost being passed down from the state due to federal funding losses. This account pays for our e-resources/databases. <https://lafayettepubliclibrary.org/az/databases>
- s. 705000-ZZ0131- Telecomm-WAN E-rate – Increase. Adjusting budget back after being reduced to cover other expenses. This account pays for our internet. We expect an 80% discount for 8 months from Federal USAC e-Rate Funding. We have budgeted 8 months discounted and 4 months at full cost.
- t. 707000 - Tourism – Status Quo. This is our advertising budget. Currently paying for two billboards, several Facebook boosts, and other advertisements of library events and services. Will cover marketing firm expenses and related marketing related activities.
- u. 709020 - Duplicating Expenses – Status Quo. – Covers the cost and maintenance of our rented copy machines.
- v. 709070 - Contractual Services – Status Quo. Contract rates of alarm monitoring and maintenance and courier services. This account pays for garbage collection, pest control, courier, employee background checks, security and inspections.
- w. 709070-ZZ0034 - Contractual Services-Donations – Reduction due to carryovers being included in the current budget. This is a decrease is also due to donated funds not anticipated being donated from the L.K. & Shirl Foundation. The Friends of Library donate funds for summer program performers.
- x. 709070-ZZ0036 - Contractual Services Educ/Rec/Cultural – Increased. This budget pays for performers, authors, for programs throughout the year.
- y. 70907-ZZ0095 – Cont Serv-SAAS Cost – Increased. Increase due to standard rate increases. This account covers library software purchases such as the Integrated Library System ILS, SAM Comprise (PrintMgmt), Antivirus, RFID software, Network software, Clip Art, Adobe, Zoom, OCLC, Brightly Workorder Mgmt, Titlesource 360, Recite-me, AngelTrax, etc.
- z. 721000 - Equipment Rental – Increase. Covers rental cost of mail inserter machine, and summer kick-off equipment.
- aa. 721200-ZZ0124 Equipment Rental-Library materials – Increased. This pays for the Leased Book Plan for the Bookmobile and Libraries.
- bb. 722200-ZZ0034 - Library Materials Donated – Decreased. Carryovers are included in current budget. This pays for books with funding that was donated from patrons or the LPL Foundation.
- cc. 722000-ZZ0121 - Audio/Visual Materials – Status Quo. This account pays for DVD's Blu-ray, music CDs, audiobooks, board games, puzzles, etc.
- dd. 722200-ZZ0122 - Books – Increased. Budget was previously reduced to cover other expenses.
- ee. 722200-ZZ0123 - Periodicals – Increase. Budget was previously reduced to cover other expenses. This pays for newspapers and magazines.
- ff. 722600 – Damaged Books – Inter Library Loan – Status Quo. This account is used to pay for books damaged under loan from other libraries.
- gg. 726000 - Transportation – Status Quo. This account pays for fuel costs, mileage reimbursement, vehicle repairs and maintenance.
- hh. 727000 - Supplies & Materials – Status Quo. This pays for office supplies, printer cartridges and paper for staff and public printers, small tools, 1st aid supplies, small office equipment, etc.
- ii. 727000-ZZ034 - Supplies & Materials – Donations – Decreased. Current budget included carryovers and we do not expect a donation from the L.K. & Shirl Foundation. Donated funds from the Friends of LPL & LPL Foundation for programming supplies.
- jj. 727200-ZZ036 - Supplies & Materials-Educ/Rec/Cultural – Status Quo. This budget is used to purchase supplies for programming, library cards, supplies for makerspace, supplies for instrument repairs, and supplies for preprocessing of library materials.

- kk. 761200-EXT011 – Bayouland – Status Quo. This is the annual consortium fee to be a Bayouland member.
- ll. 771400 – Reserve – Increased. This account is used to cover any unanticipated expenses and was reduced in the current fiscal year for this purpose. The increase adds the funds back into this account.

LCG related items - Administrative fees, personnel salaries, retirement, leave payments and costs for insurance (workers compensation, health, life, catastrophic damages, tax deductions-retirement, uninsured losses) are finalized by LCG and will likely change once the budget process moves toward council adoption.

510000 - Administrative fees charged by LCG were increased based on legal review of previous practice and a removal of a percentage cap. This increase of an estimated \$465,767 reflects the largest increase to the operating budget and is 54% of the \$855,766 increase to the O&M budget.

804200 – Tax Deductions – Retirement – this account is a state mandate and is increased based on the taxes collected by the library. This account will be adjusted mid-year by LCG as it is based on the millage/levy rates of 2.91 and 1.84 instead of the current 3.12 and 1.84 rates.

Also requested, is that the Finance Department of LCG include \$25,000 in election expense 2630-GG-015-107-1070-709030. As it is likely that a portion of the millage renewal election expense cost will be spent in the current fiscal year 24/25 and next fiscal year 25/26.

An estimated budget of \$22,000 for the EXT APP-MERS 760100-EXT034 is accounted for which relates to the MERS retirement settlement/payments handled by the LCG Finance Department.

The Current O&M Budget for Fiscal Year 24/25 is \$13,162,222
The Proposed O&M Budget for Fiscal Year 25/26 is \$14,017,988
Proposed O&M Budget increase of \$855,766 / 6.5%

Capital Funds \$10,500,000

New capital funds added to the capital budget for FY25/26 are listed below:

- East Regional Furniture & Equipment - \$15,000
- West Regional Furniture & Equipment - \$15,000
- Replacement Maintenance Van - \$50,000
- Automation & Technology Infrastructure - \$40,000
- West Regional Library Computer Equipment - \$45,000
- West Regional Library Makerspace Equipment - \$10,000
- Main Library Bldg./Gen Plant - \$250,000
- West Regional Bldg./Gen Plant - \$75,000
- North Regional Expansion - \$3,000,000
- Northeast Regional Supplemental Construction - \$7,000,000

Revenues vs. Expenses

Estimated Budgeted Revenues	\$14,543,085
Less: Estimated Budgeted O&M Expenses	\$14,017,988
Estimated Operating Budget Surplus	\$525,097
Less: New Capital Budgeted Expenses	\$10,500,000
Deficit/Use of Fund Balance	\$9,974,903

The budgeted operating surplus, excluding any capital expenses, is estimated at \$525,097 for FY 25/26. However, this number will be lower or higher depending on the actual costs incurred related to O&M expenses, and timing of existing and new capital expenses.

Pro Forma

The Pro Forma document presented provide a summary of prior year revenues and expenses and the effects on the Library fund balance. This documents also provide a summary of the current budget and the projected actuals of the current fiscal year and the effects on the fund balance. These are estimated actuals not proposed budgets, this practice allows us to compare the proposed budget against estimated actuals over several years.

The purpose of these documents is to give the Board of Control and the public a snapshot of our financial picture and the effect to our fund balance while also providing a budget vs. estimated actual comparison.

Unknown factors to account for when reviewing these documents:

Reassessment of properties occur every four years. The next reassessment is scheduled for 2028. We are not sure if values will increase or decrease.

The 3.12mill Library tax expires in 2026.

Tax levy rates are not yet determined for Fiscal Year 2026 and may be adjusted.