Lafayette Public Library
Fiscal Year 2026-2027 - Proposed Budget (Nov. 1, 2026 - Oct 31, 2027)
For Board Meeting Action – May 18, 2026

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). Newly proposed are partial operating cost of the new Northeast Regional Library. New capital funds are proposed to replace computers/printers and furniture, to enclose additional square footage of our new warehouse and to waterproof and paint the South Regional and Main Library facilities.

Revenues: *Budgeted according to Library projections for FY 26/27* ***$15,976,523 (estimated)***

This estimate is based on revenues from the two dedicated Library millages that will be assessed at the end of 2026 for the budget year beginning Nov. 1, 2026. 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 FY25/26 are 3.12 and 1.84 for a total of 4.96 Mills. Levy rates have not yet been decided by the Parish Council/LCG Administration. Our 3.12 millage is set for renewal election on Saturday, May 16, 2026. The proposed budgeted revenues assume levy rates as they are with a successful millage renewal. We are cognizant of Louisiana Act 221 which could affect how property inventory taxes are assessed and how it may reduce our revenues in the future if passed at both state and local level.

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.

Ad Valorem Taxes, State Revenue Sharing and Interest on Investments makes up 99% of our revenue stream. The other 1% consists 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 26/27* ***$15,234,200 in Operations and Maintenance (O&M), $1,935,000 in new Capital***

Total Personnel Cost $9,329,790 (61% of O&M)
(Accounts: 500000, 501000, 502000, 503000, 504000, 504100, 504150, 504300, 505000, 509000)

a. The proposed budget estimates a 2% raise with associated increases in related benefits.
b. The proposed budget adds 1 (one) Regional Library Branch Manager, 2 (two) Librarian II's, 3 (three) Librarian I's and 11 (eleven) Library Associate I positions budgeted at ½ of the fiscal year in order to have the positions available in the budget if needed for the newly constructed Northeast Regional Library.

Total Non-personnel Costs $5,904,410 (39% 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 one employee Library Marketing Conference. Three employees to the Texas Library Association and two employees to the Florida Library Association. 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 – Increase. Annual replacement uniforms for maintenance staff and one outreach staff member. Increase due to additional Facilities Maintenance employee.
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 and owned warehouse.
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 – Increase. Covers grass cutting via Geaux Mow Program and Landscape Maintenance per contract rates. New contract rates not yet known. Will be bid out in June 2026. Old rates are three years old, due to labor cost estimates and fuel prices estimates increased.
f. 660000 - Janitorial Supplies & Services – Increase. Added owned warehouse services. Budget also includes related cleaning supplies and paper products. Includes annual carpet/furniture cleaning for all locations.
g. 670000 - Utilities – Increase. (Electric, Water, Wastewater & Gas). Slight decrease based on historical actuals. Added owned warehouse. Will likely have two warehouses temporarily.
h. 691200 - Rent – Status Quo. (Duson Branch, Milton Branch and Warehouse). Contracted rates.
i. 700000 - Dues & Licenses – Decrease based on prior year actuals. 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 – Decreased. Rates established by LCG/Risk Management.
l. 702000 - Postage/Shipping – Increased due to rate increases. 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 and owned warehouse.
r. 705000-ZZ0126 - Databases License Fees – Increase. Price increases and additional funds for e-Books/eAudioBooks. This account pays for our e-resources/databases. https://lafayettepubliclibrary.org/az/databases
s. 705000-ZZ0131- Telecomm-WAN E-rate – Increase adding owned warehouse. 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 – Increased. This pays for our revamped advertising/marking consulting, and related marketing costs.
u. 709020 - Duplicating Expenses – Status Quo. – Covers the cost and maintenance of our rented copy machines.
v. 709070 - Contractual Services – Increased as we will likely add a stop at our new owned warehouse for daily delivery/pickup. 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 – Status Quo. 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, OCLC EZ Proxy, AngelTrax, etc.
z. 721000 - Equipment Rental – Status Quo. Covers rental cost of mail inserter machine, and summer kick-off equipment.
aa. 721200-ZZ0124 Equipment Rental-Library materials – Status Quo. 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 – Status Quo. Budget was previously reduced to cover other expenses.
ee. 722200-ZZ0123 - Periodicals – Status Quo. 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 – Increased due to potential fuel costs and having an additional owned vehicle. This account pays for fuel costs, mileage reimbursement, vehicle repairs and maintenance.
hh. 727000 - Supplies & Materials – Slight increase to keep up with pricing trends. 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 – Slight increase. 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 based and are based on our expenses of the prior fiscal year.

804200 – Tax Deductions – Retirement – this account is a state mandate and is increased based on the taxes collected by the library.

An estimated budget of $11,251 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 25/26 is $14,386,147
The Proposed O&M Budget for Fiscal Year 25/26 is $15,234,200
Proposed O&M Budget increase of $848,053 / 5.89%

Capital Funds $1,935,000
New capital funds added to the capital budget for FY25/26 are listed below:
Computer Equipment - Main Library $235,000
Computer Equipment – South Regional $45,000
Computer Equipment – West Regional Library $45,000
Computer Equipment – Other Locations $45,000
Furniture & Equipment – Main Library $15,000
South Regional Library – Waterproofing & Painting Project $600,000
Main Library – Waterproofing & Painting $600,000
Warehouse Expansion/Enclosure $350,000

Revenues vs. Expenses

Estimated Budgeted Revenues $15,976,523
Less: Estimated Budgeted O&M Expenses $15,234,200 (other $11,251)
Estimated Operating Budget Surplus $731,072
Less: New Capital Budgeted Expenses $1,935,000
Deficit/Use of Fund Balance $1,203,928

Pro Forma

The Pro Forma document presented provides a summary of prior year revenues and expenses and the effects on the Library fund balance. This document also provides 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 renewal is not yet known.
Tax levy rates are not yet determined for Fiscal Year 2027 and may be adjusted.