

Finance Committee Update

Shirley shared the following recommendations for how to reduce the FY27 Library Budget to the amount appropriated by the City - \$576,785.00. That recommendation is included as an action item on the May 2026 Board Meeting agenda but the recommendation from the Committee may be different.

Included with this update is a spreadsheet with Shirley's proposed FY27 revised budget. The final column of numbers, in purple, is her recommendation. The previous columns are shared as history and she included notes in some columns to show changes. This recommendation includes increasing some areas based on current FY26 costs – as FY27 will likely be higher as well. Below is a summary of the suggested adjustments from the original / proposed FY27 Budget.

Personnel:

Remove the 1-week payout for the director's unused vacation and the extra hours for summer help. This saves \$3500 in wages plus additional savings in benefits – total reduced is \$4,476.00. This proposal was shared with the personnel committee and they agreed it was a reasonable option.

Services:

Gas/Heat for FY26 is trending nearly double what was budgeted and originally proposed for FY27 Shirley is suggesting this be increased to \$6000 based on the FY26 amount

Insurance (building) for FY26 will be at least \$11,425 so Shirley is suggesting this be increased to \$11,500 based on the FY26 amount.

Materials:

Based on the guidance of the Board to fund some items from the Trust, Shirley is suggesting a total GF materials budget of \$42,795 with an additional \$5,205 funded from the trust. This is a reduction of \$10,200 for materials so is pretty deep. Staff who manage collections were asked to take a close look at use patterns and cost and shared what they thought would be possible options for reducing cost but still adding new items to the collection and meeting community demand. These cuts are not ideal and may impact circulation if items people are looking for are not available. There also may be some small savings in supplies as we will have fewer items to process.

Shirley also noted that, looking forward, if we need to further cut or have a frozen budget, we will have to look at further reducing personnel costs. Since we follow the City Compensation Plan, wages are controlled by that (unless the Board wants to do something different) – which means the library will likely be looking at reducing staff hours by eliminating or reducing some programs and reducing hours of operation.

FY27 Budget proposal		FY26	FY27	FY27	FY27 March	May Proposal	
ESTIMATED REVENUES:		Updated 12-25	Proposed	Corrected	Prop to Comm.		Trust \$
Dubuque County Library Agency	\$ 8,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
Fees from copier, R/P, etc.	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	
Open Access	\$ 8,500.00	\$ 9,300.00	\$ 9,300.00	\$ 9,300.00	\$ 9,300.00	\$ 9,300.00	
Access Plus / ILL	\$ 1,200.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	
Direct State Aid	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	
TOTAL:	\$ 23,800.00	\$ 23,700.00	\$ 23,700.00	\$ 23,800.00	\$ 23,700.00	\$ 23,700.00	
ESTIMATED EXPENDITURES:							
PERSONAL SERVICES							
Wages	\$ 343,000.00	\$ 351,880.00	\$ 351,880.00	\$ 351,880.00	\$ 351,880.00	\$ 348,380.00	reduced \$3500
FICA	\$ 21,266.00	\$ 21,266.00	\$ 21,817.00	\$ 21,817.00	\$ 21,817.00	\$ 21,600.00	
Medicare	\$ 4,974.00	\$ 4,974.00	\$ 5,102.00	\$ 5,102.00	\$ 5,102.00	\$ 5,050.00	
IPERS	\$ 32,379.00	\$ 32,379.00	\$ 33,217.00	\$ 33,217.00	\$ 33,217.00	\$ 32,510.00	
SUI	\$ 343.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
Group Insurance	\$ 45,000.00	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00	
Meetings and training	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
Dues and memberships	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	
TOTAL:	\$ 448,812.00	\$ 463,349.00	\$ 464,866.00	\$ 464,866.00	\$ 460,390.00	\$ 460,390.00	\$ 4,476.00 Difference / reduction
CONTRACTUAL SERVICES:							
Utilities (telephone)							
Electricity	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
Gas / Heat	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	Gas / heat for FY26 almost doubled
Insurance (bldg)	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 11,500.00	Adjusted due to FY26 actual
Legal Fees						\$ -	
Custodial services	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	
Window cleaning	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	
Service / Maintenance Contra	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
TOTAL:	\$ 50,100.00	\$ 50,100.00	\$ 50,100.00	\$ 50,100.00	\$ 50,100.00	\$ 54,100.00	Adjusted due to FY26 review
SUPPLIES:							
General library supplies	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	
Program fees & supplies	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
Marketing & advertising	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Maintenance and Repairs	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
TOTAL	\$ 19,500.00	\$ 20,500.00	\$ 20,500.00	\$ 19,500.00	\$ 19,500.00	\$ 19,500.00	
BOOKS AND MATERIALS							Reduced Trust
Adult fiction	\$ 6,000.00	\$ 8,000.00	\$ 8,000.00		\$ 5,000.00	\$ 1,000.00	\$ 2,000.00
Adult nonfiction	\$ 4,500.00	\$ 5,000.00	\$ 5,000.00		\$ 3,000.00	\$ 1,000.00	\$ 1,000.00
YA fiction	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		\$ 1,500.00		\$ 500.00
YA nonfiction	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		\$ 500.00	\$ 500.00	
Juvenile fiction	\$ 7,000.00	\$ 8,500.00	\$ 8,500.00		\$ 7,000.00	\$ 1,500.00	
Juvenile nonfiction	\$ 3,373.00	\$ 4,000.00	\$ 4,000.00		\$ 3,000.00		
Large Print	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00		\$ 2,700.00	\$ 800.00	
Electronic media (ebooks, etc)	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00		\$ 7,795.00	\$ 2,000.00	\$ 205.00
Reference & electronic databa	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Periodicals and newspapers	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00		
Audiobooks (CD, playaway)	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00		\$ 1,300.00	\$ 700.00	
Software & Gaming	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 500.00	
DVDs	\$ 4,500.00	\$ 4,200.00	\$ 4,200.00		\$ 4,000.00	\$ 200.00	
SS / Creation Station / LoT	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00		\$ 500.00	\$ 1,000.00	\$ 500.00
TOTAL:	\$ 50,373.00	\$ 58,700.00	\$ 58,700.00	\$ 42,319.00	\$ 42,795.00	\$ 10,200.00	\$ 5,205.00
TOTAL EXPENDITURES:	\$ 568,785.00	\$ 592,649.00	\$ 594,166.00	\$ 576,785.00	\$ 576,785.00	\$ -	
TOTAL REVENUES:	\$ 23,800.00	\$ 23,700.00	\$ 23,700.00	\$ 23,800.00	\$ 23,700.00		
ACTUAL ASKING	\$ 544,985.00	\$ 568,949.00	\$ 570,466.00	\$ 552,985.00	\$ 553,085.00		