

# 2027 Proposed Budget



# *Shreve Memorial Library*

Lynette Roberson, Executive Director  
Shreve Memorial Library Support Services Center  
885 Bert Kouns Industrial Loop  
Shreveport, LA 71118

# *Shreve Memorial Library* **2027 Proposed Budget**

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# Shreve Memorial Library

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## 2027 BUDGET MESSAGE

**TO:           The Caddo Parish Commission, Shreve Memorial Library Board, and the  
Citizens of Caddo Parish:**

In compliance with Article VI, Section 6.02 of the Caddo Parish Home Rule Charter, the Shreve Memorial Library Board is pleased to submit its proposed 2027 budget document for consideration and adoption by the Caddo Parish Commission. The annual Shreve Memorial Library budget represents one of the most important policy documents that the library will enact during the course of a year. This budget reflects the resources, strategies, and goals of Shreve Memorial Library in the delivery of library services to our citizens.

The accounting and budgeting format affords you an easy, readable, and understandable budget with a detailed category breakdown of expenditures for Shreve Memorial Library. We have optimized taxpayers' dollars to ensure they are wisely invested towards the operational needs and capital improvements of Shreve Memorial Library. We present you with a conservative budget for 2027, one that preserves funding for essential services upon which our citizens rely. The Shreve Memorial Library Board is committed to the provision of quality service to Caddo Parish citizens. A review of the proposed budget illustrates the Library's commitment to those fundamental services that are highly valued by our citizens.

### **Budget Overview:**

The 2027 Budget is balanced in that revenues and fund balance reserves meet total expenditures. The recommendations included in the budget are guided by key principles of sound financial practices.

**Revenue Forecast:** -- Property tax is Shreve Memorial Library's major revenue source, representing 95% of our total revenues. Hayley Barnett, Director of Caddo Parish Finance, provides the revenue projections for all agencies. Shreve Memorial Library used these figures in preparing the 2027 Budget. Her projections of tax revenues are conservative, which is good. The projected 2027 property tax revenue for Shreve Memorial Library is \$21,634,000. Other revenues include State Revenue Sharing, Interest, and Fees resulting in a total projected revenue of \$22,879,000.

**Salaries and Personnel Benefits:** -- The Personnel Budget will be \$15,019,000. All eligible employees will receive a cost-of-living adjustment of \$1.00 per hour. In addition, all eligible employees will receive a merit raise of 3%. Quality staff and retaining them, once hired, are the keys to providing the best possible service to our citizens. For 2027, we estimate that the Library's share of OPEB costs will be approximately \$140,000.

**Books and Library Materials:** -- The Library's Materials budget will be \$2,003,000. Books and Materials are the Library's 'Stock and Trade'. The challenge: there are so many formats; paper, magazines, movies, online, etc. One area that continues to increase is the use of electronic materials (e-books, audio books, music, movies, and online magazines).

**Library Capital Equipment and Vehicles:** -- The Equipment and Vehicle budget will be \$885,000. This will be used to replace PCs, upgrade the network, and provide Wi-Fi access. The Library will purchase two vehicles next year.

**Maintenance & Repair Services** -- Maintenance and Repair continues as one of the larger budget categories for Shreve Memorial Library. The budgeted amount for 2027 will be 2,050,000. Repairs and remediation become more frequent as all of our branches continue to age. The cost for both the branches and IT maintenance have increased dramatically over the past few years.

**Capital Improvement Program** -- Shreve Memorial Library has two Ad Valorem Tax millages. The first is for operating expenditures only, while the 2<sup>nd</sup> can be used for capital or operating expenditures. The other library tax was an operating millage only. The budgeted amount in 2027 for all locations will be \$9,000,000.

The Library Capital improvement program will run through 2028 and will include all branches. The first phase was a complete replacement of all full-time branches, two new branches in needed areas, and capital grants to the nine towns/villages, which allowed these communities to expand the space for their library branches. The next phase was to acquire new space for support services, which was completed in 2016.

The Downtown Library in 2023 had a fire and the devastation from the sprinklers affected all four floors. To restore this historic building may cost more than \$5,000,000. The Library has already received over \$3,500,000 from the insurance company. The roof has been replaced and we will remodel the basement and 1<sup>st</sup> 2 floors, anticipating a re-opening in mid-2027. Most of the increase in Books & Materials and Capital Equipment is related to re-opening the Downtown Library.

**Fund Balance Reserve:** -- An important element of a sound, comprehensive budget is to evaluate the impact of projected revenues and expenditures on the fund balance reserve.

The beginning fund balance for 2027 is projected to be \$36,944,615. The fund balance is a key element necessary for the proposed capital projects while still maintaining an adequate operating reserve. In addition, it allows the Library to meet any unexpected revenue shortfalls.

### **Conclusion**

Shreve Memorial Library is financially sound and continues to practice wise financial management. The 2027 Budget reflects the library's goal of being able to make certain that funds are available for current and future library services to our citizens.

Thank you for your continued help to provide our citizens with the best Library services that the citizens want and demand.

Tezeno L. Roberson  
Executive Director  
SHREVE MEMORIAL LIBRARY

## **SHREVE MEMORIAL LIBRARY: YEAR IN REVIEW 2026**

With more than 100 years of service to the citizens of Caddo Parish, Shreve Memorial Library serves as a transformational hub of knowledge, learning and activity, providing resources, services and support to create a better world. The Library's 21 branch locations, Mobile Library, Support Services Center, E-Branch, and Make & Go: Mobile Makerspace provide quality access to services and resources needed for Caddo Parish citizens to reach their full potential. In accordance with the Library's 2024-2028 Strategic Plan, Shreve Memorial Library actively works to develop young readers, spark imaginations, foster curiosity, facilitate connections, and provide comfortable places for the residents of Caddo Parish.

In April 2026, Shreve Memorial Library welcomed a new Executive Director, Lynette Roberson, to lead Shreve Memorial Library and continue that strategic vision forward. A native of Shreveport and lifelong lover of libraries, Roberson has a distinguished track record of visionary leadership and is known for her ability to modernize library systems while maintaining a commitment to community-focused outreach. Roberson is passionate about library advocacy, developing community partnerships, and mentoring and training the next generation of library professionals and believes that libraries play a central role in the economic and educational progress and success of their communities.

With Roberson's leadership, Shreve Memorial Library continues to provide the resources, services and support library patrons in Caddo Parish rely on. As of June 2026, Shreve Memorial Library welcomed 321,662 visitors and checked out 484,611 books, DVDs, and e-materials. Shreve Memorial Library branches hosted 2,635 programs, classes and seminars, educating and entertaining 22,263 library patrons. Library staff members assisted patrons with 103,640 research and information requests and participated in 227 community events.

Shreve Memorial Library also continues to provide expanded access to online, digital resources through the Louisiana Library Connection. Library patrons have access to invaluable resources such as Homework Louisiana, which provides free online tutoring seven days a week for students of all grade levels; Mometrix eLibrary, providing access to study materials for more than 1,400 standardized and professional tests; and Udemy, a digital resource that provides video courses to improve career skills in business, tech and personal development. In addition, Shreve Memorial Library patrons continue to have access to EBSCO resources such as Academic Search Complete, Business Source Elite, Consumer Health Complete, History Reference Source, Legal Reference Source, Small Business Source, Vocational and Career Collection, and more.

As part of the Library's Strategic Plan, Shreve Memorial Library is dedicated to provided comfortable, welcoming spaces for library patrons. Thanks to a generous grant received by the Shreve Memorial Library Foundation from The Beaird Foundation, Shreve Memorial Library began documenting patrons' stories and the histories of library branches in a project entitled, "Through the Lens." These videos capture what makes each Shreve Memorial Library unique and important to the community, providing a welcoming invitation to visit the library. To date, videos have been completed for the Hollywood/Union Avenue, Broadmoor, North Shreveport, Mooretown,

Hamilton/South Caddo, Higginbotham-Bryson, Atkins, Means and David Raines Branches, with more videos planned before the end of the year. These videos are available via the Branch pages on the Library's website as well as on the Library's YouTube channel and the Shreve Memorial Library Foundation website.

In efforts to foster connection, Shreve Memorial Library works diligently to cultivate relationships and partnerships with community organizations to better serve library patrons. Shreve Memorial Library worked with the Shreveport Regional Arts Council (SRAC) to put on the Second Grade Reading Adventure, an integral part of the annual ArtBreak Festival; partnered with Louisiana State University-Shreveport (LSUS) and the Shreve Memorial Library Foundation to host the 7<sup>th</sup> Annual Shreve Memorial Library Children's Book Festival, held in memory of John Tuggle; and collaborated with Louisiana State University Health Sciences Center (LSUHSC) to host a series of health-literacy seminars at Shreve Memorial Library branches. Shreve Memorial Library also sought partnerships with local artists, businesses and organizations, such as Walter B. Jacobs Memorial Nature Park, Gibsland Bank & Trust, Shreveport Green, AARP, Sci-Port Discovery Center, and more, to host innovative library programs and opportunities for library patrons throughout the year.

Shreve Memorial Library strives to encourage all residents of Caddo Parish to dream, discover, do, raising awareness and creating buzz for library events, programs and services through targeted marketing efforts and outreach opportunities. The Library utilizes a multitude of channels to reach library patrons, including a robust and informative website, social media engagement, television, radio, and digital advertising, press releases, e-newsletters, billboards, signage, flyers, television appearances, speaking engagements, and word of mouth. To date, these efforts have resulted in more than 250 positive tracked media mentions, increased engagement on social media with over 2.1 million views on Facebook, 638,000 Instagram views, and 12,600 YouTube views, and sustained e-mail engagement with library patrons through the bi-weekly e-newsletter, which operates with a 33.47% open rate, surpassing the national average open rate for library e-mail marketing.

As the Library looks to the future, an innovative Technology Strategic Plan, published in 2025, will guide the Library's Information Technology (IT) Department through 2028. The plan addresses strategic technology needs with goals to maintain high confidence in the Library's IT Department, improve audio/visual systems in library branches, develop a collaborate technology service model, and enhance staff technology confidence, competency and mastery. In addition, the plan aims to optimize technology investments through strategic planning and explore modern technologies for everyday efficiency.

Shreve Memorial Library is committed to being the place where Caddo Parish residents can dream, discover, by continuing to provide engaging programs, invaluable resources, partnership opportunities, and innovative strategies to meet patron needs.

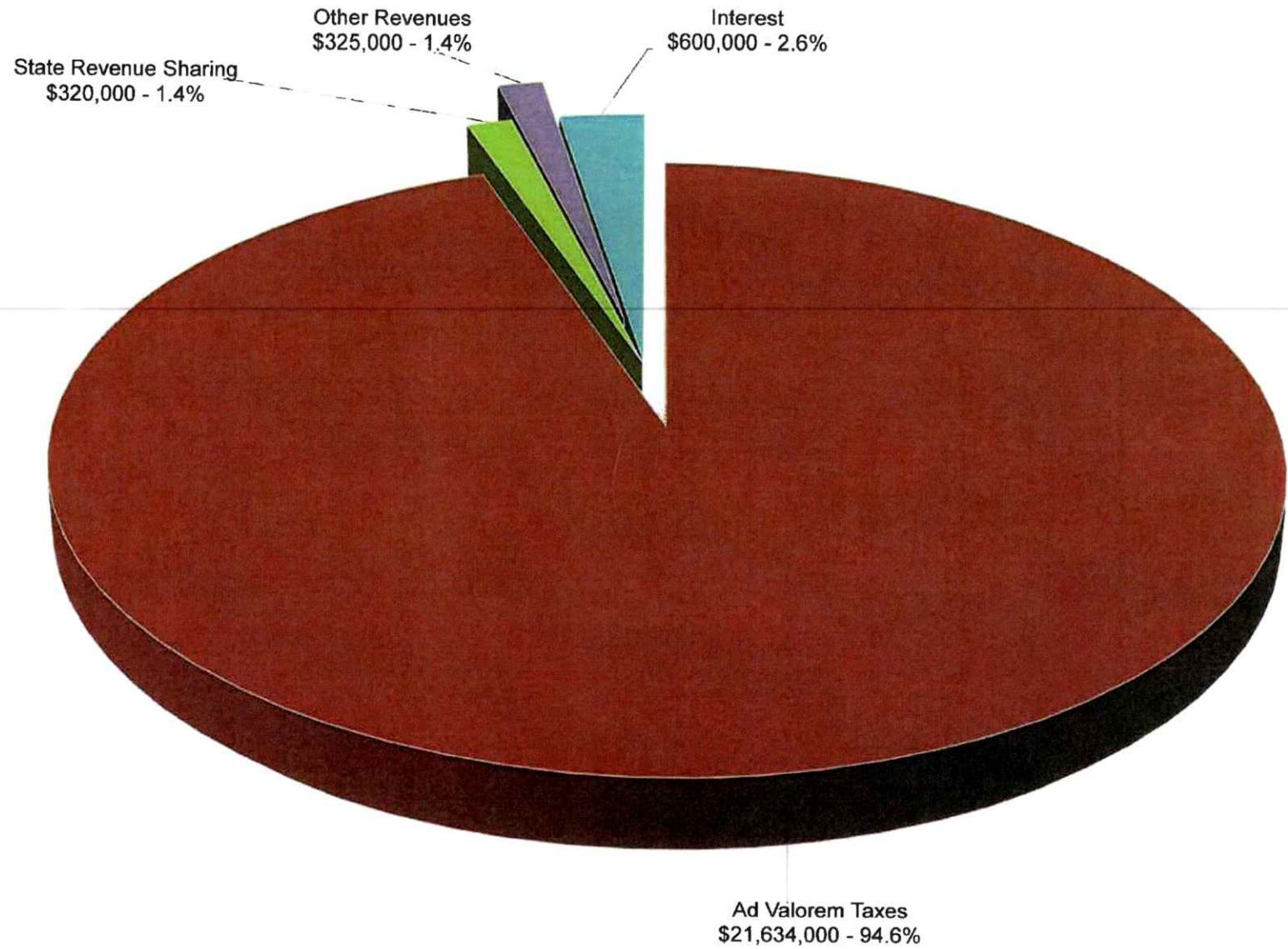
## **Shreve Memorial Library Goals 2027**

- Continue implementation of the *Strategic Plan 2024-2028*, focusing on priority areas of Young Readers, Imagination, Curiosity, Connection, and Comfortable Places.
- Purchase over \$1,800,000 in library books and materials to maintain current collections, assist customers in their educational research and pursuits, and provide enlightening experiences.
- Improve Shreve Memorial Library's access for students to age-appropriate e-materials from Overdrive through the SORA platform and in partnership with Caddo Parish Public Schools in order to increase utilization of Virtual Student Library Cards.
- Continue to develop partnerships with other organizations in our effort to improve the quality of life in Caddo Parish, as well as its economic vitality and educational opportunities.
- Expand the quality and types of workshops, seminars, classes and events for the public.
- Improve the library's annual Summer Reading Program for children, teens, and adults with more incentives for completion, supplemental programs, and prizes.
- Promote reading, learning, and library usage for children, teens, and adults throughout the parish virtually and at such events as the Red River Revel, ArtBreak, Farmers Market, and other community events as they resume.
- Loan 1,000,000 library books and materials throughout Shreveport, Caddo Parish and neighboring library systems.
- Continue implementation of the *Shreve Memorial Library Strategic Technology Plan 2025-2028*.
- Continue "One Book One Parish" reading campaign and encourage all of Caddo Parish to join in the conversation.
- Hold the 8<sup>th</sup> Annual Shreve Memorial Library Children's Book Festival, in memory of John Tuggle, in May 2027 to encourage early literacy and love of reading in children.
- Work with the Shreve Memorial Library Foundation to provide more programming for children, teens and adults.
- Expand outreach efforts and opportunities for underserved populations.
- Move forward with Downtown Branch Renovation Project with an anticipated reopening date by late 2027.
- Complete strategic restructuring to align with current organizational needs and increase efficiency.

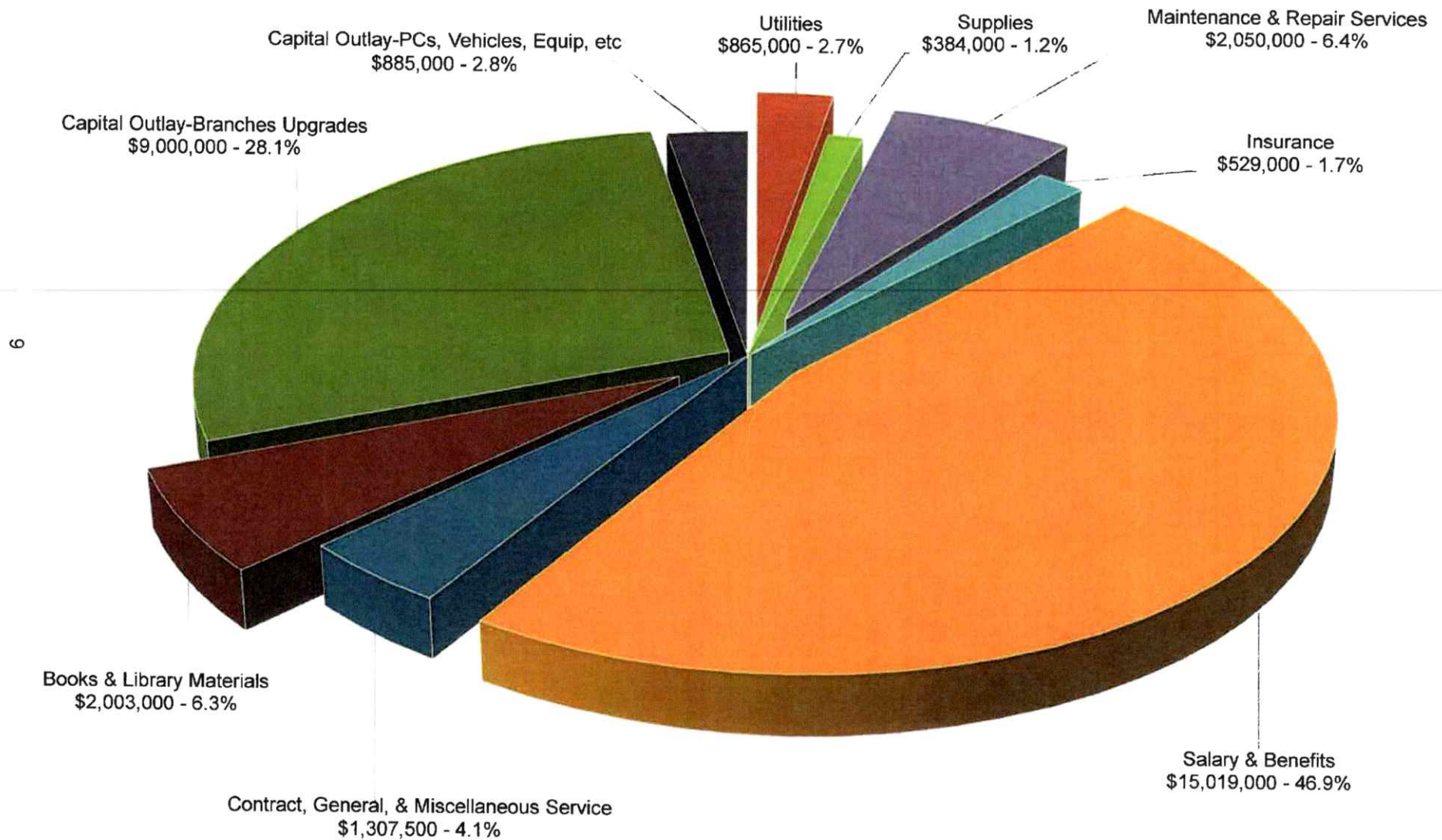
**Shreve Memorial Library  
2027 Detailed Budget Worksheet**

| Description                                                  | 2025<br>Actual      | 2026<br>Final<br>Budget | 2026<br>Estimated<br>Remaining | 2026<br>Total<br>Estimated | 2027<br>Proposed<br>Budget | % Change<br>From YTD<br>Estimated |
|--------------------------------------------------------------|---------------------|-------------------------|--------------------------------|----------------------------|----------------------------|-----------------------------------|
| <b>Shreve Memorial Library Fund</b>                          |                     |                         |                                |                            |                            |                                   |
| Revenues                                                     |                     |                         |                                |                            |                            |                                   |
| Ad Valorem Taxes                                             | \$20,214,483        | \$19,899,000            | \$8,291,250                    | \$19,899,000               | \$21,634,000               | 8.72%                             |
| Intergovernmental Revenues                                   |                     |                         |                                |                            |                            |                                   |
| State Revenue Sharing                                        | \$344,601           | \$320,000               | \$133,333                      | \$320,000                  | \$320,000                  | 0.00%                             |
| City On-behalf Payment                                       | \$210,720           | \$0                     | \$0                            | \$0                        | \$0                        | 0.00%                             |
| Fines and Fees                                               | \$4,910             | \$5,000                 | \$2,302                        | \$5,525                    | \$5,000                    | -9.50%                            |
| Use of Money and Property: Interest Earned                   | \$849,554           | \$450,000               | \$401,234                      | \$802,467                  | \$600,000                  | -25.23%                           |
| Other Revenues                                               | \$484,615           | \$320,000               | \$125,239                      | \$300,574                  | \$320,000                  | 6.46%                             |
| <b>Total Revenues - Shreve Memorial Library</b>              | <b>\$22,108,883</b> | <b>\$20,994,000</b>     | <b>\$8,953,358</b>             | <b>\$21,327,567</b>        | <b>\$22,879,000</b>        | <b>7.27%</b>                      |
| <b>Expenditures</b>                                          |                     |                         |                                |                            |                            |                                   |
| Culture and Recreation                                       |                     |                         |                                |                            |                            |                                   |
| Salaries, Fringe Benefits, and Payroll Taxes                 | \$12,272,531        | \$14,233,000            | \$5,093,742                    | \$11,972,940               | \$15,019,000               | 25.44%                            |
| Supplies                                                     | \$278,302           | \$386,000               | \$130,416                      | \$243,849                  | \$384,000                  | 57.47%                            |
| Utilities                                                    | \$783,799           | \$820,000               | \$350,259                      | \$830,823                  | \$865,000                  | 4.11%                             |
| Repairs and Maintenance                                      | \$1,719,441         | \$1,900,000             | \$908,401                      | \$1,845,000                | \$2,050,000                | 11.11%                            |
| Insurance                                                    | \$386,220           | \$460,000               | \$0                            | \$417,730                  | \$529,000                  | 26.64%                            |
| Books and Library Materials                                  | \$1,673,763         | \$1,842,000             | \$563,380                      | \$1,725,739                | \$2,003,000                | 16.07%                            |
| Contract, General and Miscellaneous                          | 1,254,356           | 1,322,000               | \$433,062                      | 1,179,515                  | 1,307,500                  | 10.85%                            |
| <b>Total Culture and Recreation</b>                          | <b>18,368,412</b>   | <b>20,963,000</b>       | <b>7,479,261</b>               | <b>18,215,597</b>          | <b>22,157,500</b>          | <b>21.64%</b>                     |
| Capital Outlay                                               |                     |                         |                                |                            |                            |                                   |
| Office, Equipment, Computers, etc.                           | 419,908             | 392,000                 | \$195,613                      | 380,773                    | 785,000                    | 106.16%                           |
| Vehicles                                                     | 134,435             | 100,000                 | \$86,648                       | 86,648                     | 100,000                    |                                   |
| Building Renovations, Expansion, and Upgrades                | 1,216,138           | 9,000,000               | \$1,103,640                    | 1,318,990                  | 9,000,000                  | 582.34%                           |
| <b>Total Capital Outlay</b>                                  | <b>1,770,481</b>    | <b>9,492,000</b>        | <b>1,385,901</b>               | <b>1,786,411</b>           | <b>9,885,000</b>           | <b>453.34%</b>                    |
| <b>Total Expenditures</b>                                    | <b>20,138,893</b>   | <b>30,455,000</b>       | <b>8,865,162</b>               | <b>20,002,008</b>          | <b>32,042,500</b>          | <b>60.20%</b>                     |
| Excess (deficiency) of Revenues<br>Over (Under) Expenditures | 1,969,991           | (9,461,000)             |                                | 1,325,559                  | (9,163,500)                |                                   |
| Other Financing Sources (Uses)                               | 0                   | 0                       |                                | 0                          | 0                          |                                   |
| <b>Fund Balance, Beginning</b>                               | <b>33,649,066</b>   | <b>35,619,057</b>       |                                | <b>35,619,057</b>          | <b>36,944,615</b>          | <b>3.72%</b>                      |
| <b>Fund Balance, Ending</b>                                  | <b>35,619,057</b>   | <b>26,158,057</b>       |                                | <b>36,944,615</b>          | <b>27,781,115</b>          | <b>-24.80%</b>                    |

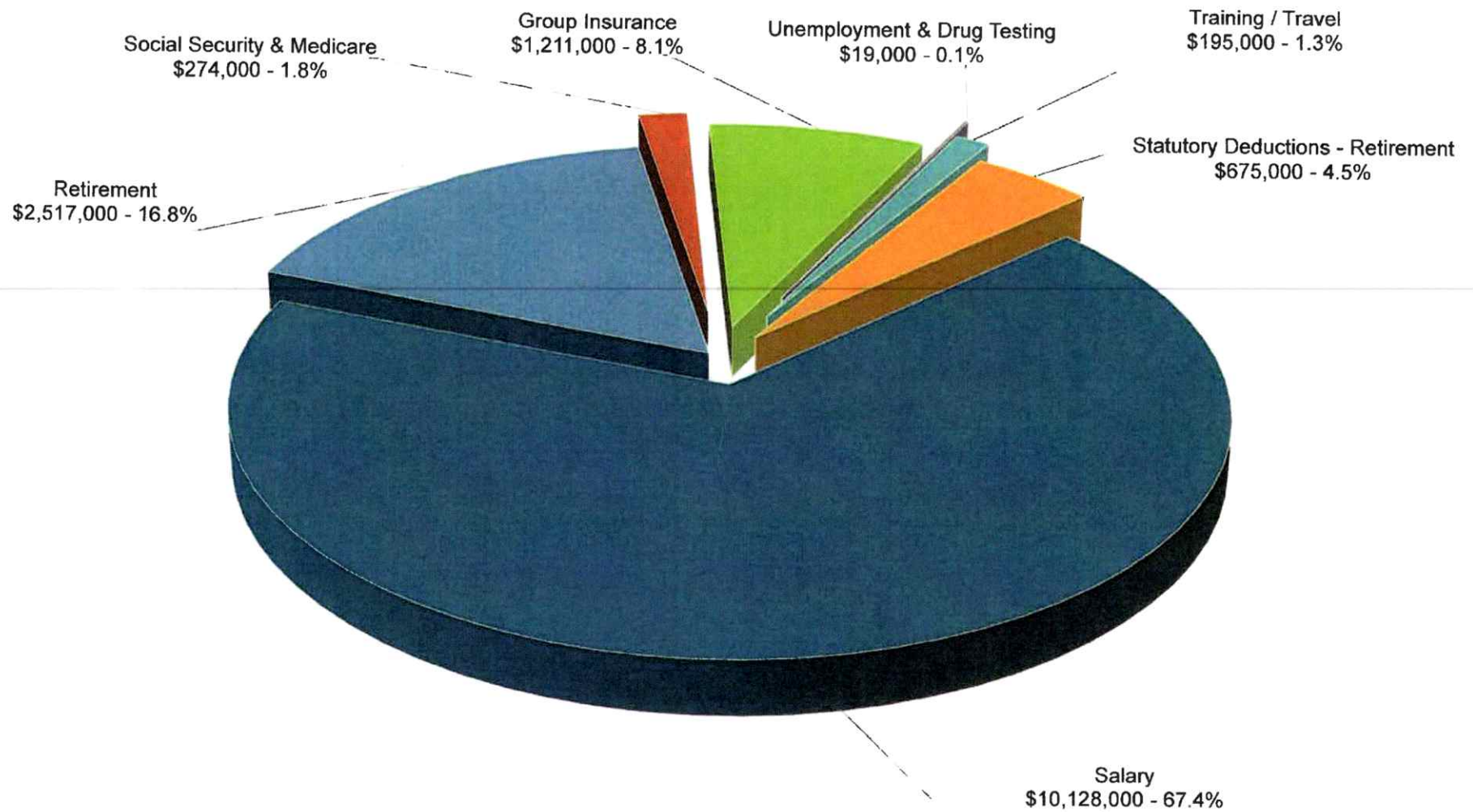
**Shreve Memorial Library  
Proposed 2027 Budget  
REVENUES  
Total \$22,879,000**



**Shreve Memorial Library  
Proposed 2027 Budget  
OPERATING & CAPITAL EXPENDITURES  
Total \$32,042,500**



**Shreve Memorial Library  
Proposed 2027 Budget  
PERSONNEL EXPENDITURES - ITEMIZED  
Total \$14,233,000**



**Shreve Memorial Library  
Proposed 2027 Budget**

| Item                                                                                                   | 2025<br>Actual      | Original<br>2026<br>Budget | 2026<br>Budget<br>Changes | Final<br>2026<br>Budget | 2026<br>Estimate    | Proposed<br>2027<br>Budget |
|--------------------------------------------------------------------------------------------------------|---------------------|----------------------------|---------------------------|-------------------------|---------------------|----------------------------|
| <b>Library Revenues</b>                                                                                |                     |                            |                           |                         |                     |                            |
| Ad Valorem Taxes                                                                                       | \$20,214,483        | \$20,362,000               | -\$463,000                | \$19,899,000            | \$19,899,000        | \$21,634,000               |
| State Revenue Sharing                                                                                  | \$344,601           | \$320,000                  | \$0                       | \$320,000               | \$320,000           | \$320,000                  |
| Fines and Forfeitures                                                                                  | \$4,910             | \$5,000                    | \$0                       | \$5,000                 | \$5,525             | \$5,000                    |
| Interest Earned                                                                                        | \$849,554           | \$450,000                  | \$0                       | \$450,000               | \$802,467           | \$600,000                  |
| Other Revenues<br>(Printing, Copying, Gifts, Miscellaneous)                                            | \$695,335           | \$320,000                  | \$0                       | \$320,000               | \$300,574           | \$320,000                  |
| <b>Total Current Revenues</b>                                                                          | <b>\$22,108,883</b> | <b>\$21,457,000</b>        | <b>-\$463,000</b>         | <b>\$20,994,000</b>     | <b>\$21,327,567</b> | <b>\$22,879,000</b>        |
| <b>Library Expenditures</b>                                                                            |                     |                            |                           |                         |                     |                            |
| Personnel (Salaries, Benefits, & Payroll Tax)                                                          | \$12,272,531        | \$14,233,000               | \$0                       | \$14,233,000            | \$11,972,940        | \$15,019,000               |
| Supplies                                                                                               | \$278,302           | \$386,000                  | \$0                       | \$386,000               | \$243,849           | \$384,000                  |
| Utilities                                                                                              | \$783,799           | \$820,000                  | \$0                       | \$820,000               | \$830,823           | \$865,000                  |
| Repairs and Maintenance                                                                                | \$1,719,441         | \$1,900,000                | \$0                       | \$1,900,000             | \$1,845,000         | \$2,050,000                |
| Insurance Expense                                                                                      | \$386,220           | \$460,000                  | \$0                       | \$460,000               | \$417,730           | \$529,000                  |
| Miscellaneous                                                                                          | \$1,254,356         | \$1,322,000                | \$0                       | \$1,322,000             | \$1,179,515         | \$1,307,500                |
| Books and Library Materials                                                                            | \$1,673,763         | \$1,842,000                | \$0                       | \$1,842,000             | \$1,725,739         | \$2,003,000                |
| Capital Outlay                                                                                         |                     |                            |                           |                         |                     |                            |
| Library Equipment & Vehicles                                                                           | \$554,343           | \$492,000                  | \$0                       | \$492,000               | \$467,421           | \$885,000                  |
| Library Capital Projects                                                                               | \$1,216,138         | \$9,000,000                | \$0                       | \$9,000,000             | \$1,318,990         | \$9,000,000                |
| <b>Expenditures - Totals</b>                                                                           | <b>\$20,138,893</b> | <b>\$30,455,000</b>        | <b>\$0</b>                | <b>\$30,455,000</b>     | <b>\$20,002,008</b> | <b>\$32,042,500</b>        |
| <b>Excess (Deficiency) of Revenues &amp;<br/>Other Financing Sources Over/(Under)<br/>Expenditures</b> | <b>\$1,969,991</b>  | <b>(\$8,998,000)</b>       |                           | <b>(\$9,461,000)</b>    | <b>\$1,325,559</b>  | <b>(\$9,163,500)</b>       |
| <b>Net Change in Fund Balance</b>                                                                      | <b>\$1,969,991</b>  | <b>(\$8,998,000)</b>       |                           | <b>(\$9,461,000)</b>    | <b>\$1,325,559</b>  | <b>(\$9,163,500)</b>       |
| <b>Fund Balance, Beginning of Year</b>                                                                 | <b>\$33,649,066</b> | <b>\$35,714,218</b>        |                           | <b>\$35,619,057</b>     | <b>\$35,619,057</b> | <b>\$36,944,615</b>        |
| <b>Fund Balance, End of Year</b>                                                                       | <b>\$35,619,057</b> | <b>\$26,716,218</b>        |                           | <b>\$26,158,057</b>     | <b>\$36,944,615</b> | <b>\$27,781,115</b>        |

## Shreve Memorial Library

### Budgetary Comparison Schedule - General Fund

| <i>For the year ended December 31, 2025</i>                      | Original<br>Budget   | Final<br>Budget      | Actual               | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------|
| <b>Revenues</b>                                                  |                      |                      |                      |                                                         |
| Ad valorem taxes                                                 | \$ 19,607,100        | \$ 19,607,100        | \$ 20,214,483        | \$ 607,383                                              |
| Intergovernmental revenues:                                      |                      |                      |                      |                                                         |
| City of Shreveport on-behalf payments                            | -                    | -                    | 210,720              | 210,720                                                 |
| State revenue sharing                                            | 320,000              | 320,000              | 344,601              | 24,601                                                  |
| Fines and fees                                                   | 6,000                | 6,000                | 4,910                | (1,090)                                                 |
| Interest earned                                                  | 100,000              | 100,000              | 849,554              | 749,554                                                 |
| Other service revenues                                           | 280,000              | 280,000              | 307,453              | 27,453                                                  |
| <b>Total revenues</b>                                            | <b>20,313,100</b>    | <b>20,313,100</b>    | <b>21,931,721</b>    | <b>1,618,621</b>                                        |
| <b>Expenditures</b>                                              |                      |                      |                      |                                                         |
| Category                                                         |                      |                      |                      |                                                         |
| Culture and recreation                                           |                      |                      |                      |                                                         |
| Salaries, fringe benefits, and payroll taxes                     | 12,414,300           | 12,414,300           | 12,272,531           | 141,769                                                 |
| Supplies                                                         | 342,900              | 342,900              | 278,301              | 64,599                                                  |
| Utilities                                                        | 820,000              | 820,000              | 783,799              | 36,201                                                  |
| Repairs and maintenance                                          | 1,750,000            | 1,750,000            | 1,719,442            | 30,558                                                  |
| Insurance                                                        | 428,000              | 428,000              | 386,221              | 41,779                                                  |
| Books and library materials                                      | 1,767,000            | 1,767,000            | 1,673,763            | 93,237                                                  |
| Contract, general and miscellaneous                              | 1,307,500            | 1,307,500            | 1,254,355            | 53,145                                                  |
| General                                                          |                      |                      |                      |                                                         |
| Capital outlay                                                   | 8,431,000            | 8,431,000            | 1,770,481            | 6,660,519                                               |
| <b>Total expenditures</b>                                        | <b>27,260,700</b>    | <b>27,260,700</b>    | <b>20,138,893</b>    | <b>7,121,807</b>                                        |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>(6,947,600)</b>   | <b>(6,947,600)</b>   | <b>1,792,828</b>     | <b>8,740,428</b>                                        |
| <b>Other Financing Sources</b>                                   |                      |                      |                      |                                                         |
| Proceeds from casualty loss insurance                            | -                    | -                    | 176,893              | 176,893                                                 |
| <b>Net other financing sources</b>                               | <b>-</b>             | <b>-</b>             | <b>176,893</b>       | <b>176,893</b>                                          |
| <b>Net change in fund balance</b>                                | <b>(6,947,600)</b>   | <b>(6,947,600)</b>   | <b>1,969,721</b>     | <b>8,917,321</b>                                        |
| <b>Fund balance, beginning of year</b>                           | <b>32,038,368</b>    | <b>32,038,368</b>    | <b>33,649,066</b>    | <b>1,610,698</b>                                        |
| <b>Fund balance, end of year</b>                                 | <b>\$ 25,090,768</b> | <b>\$ 25,090,768</b> | <b>\$ 35,618,787</b> | <b>\$ 10,528,019</b>                                    |

Note that this schedule is prepared on a budgetary basis, but is not different from Generally Accepted Accounting Principles (GAAP) in the presentation.

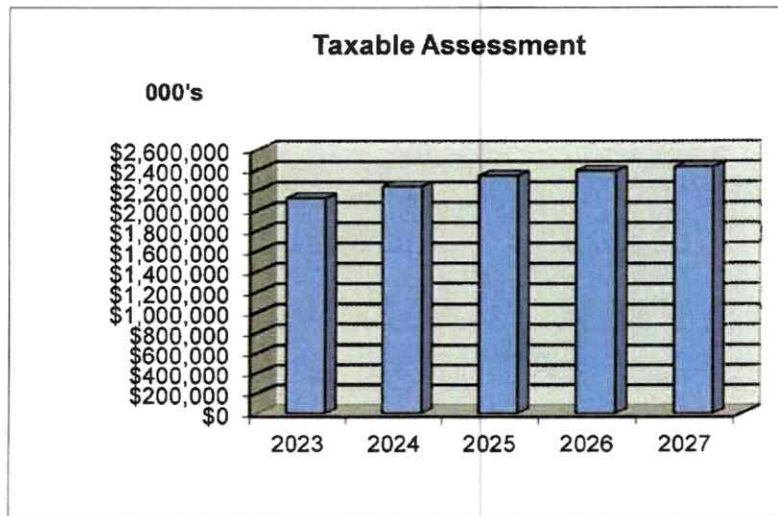
See Independent Auditor's Report.

# PARISH OF CADDO

Taxable Assessment  
2023 through 2027

| Geographical Component        | Actual per Assessment Roll |               |               | Projected     |               |
|-------------------------------|----------------------------|---------------|---------------|---------------|---------------|
|                               | 2023                       | 2024          | 2025          | 2026          | 2027          |
| <b>Exempt Municipalities:</b> |                            |               |               |               |               |
| Shreveport                    | 1,418,252,003              | 1,512,602,768 | 1,622,141,241 | 1,670,805,478 | 1,704,221,588 |
| Vivian                        | 12,946,835                 | 13,377,512    | 13,898,026    | 14,245,477    | 14,530,386    |
| Bossier City                  | 5,740,141                  | 5,909,032     | 5,867,805     | 5,914,747     | 5,947,279     |
|                               | 1,436,938,979              | 1,531,889,312 | 1,641,907,072 | 1,690,965,702 | 1,724,699,253 |
| <b>Remainder of Parish</b>    | 683,215,263                | 704,544,027   | 699,379,613   | 713,367,205   | 727,634,549   |
| <b>Total</b>                  | 2,120,154,242              | 2,236,433,339 | 2,341,286,685 | 2,404,332,908 | 2,452,333,802 |

| Growth Projection       |              |              |
|-------------------------|--------------|--------------|
|                         | 2026         | 2027         |
| Shreveport              | 3.00%        | 2.00%        |
| Vivian                  | 2.50%        | 2.00%        |
| Bossier City            | 0.80%        | 0.55%        |
| Remainder of Parish     | 2.00%        | 2.00%        |
| <b>Total Assessment</b> | <b>2.69%</b> | <b>2.00%</b> |



(1) As adjusted by reappraisal/reassessment

# **PARISH OF CADDO**

## **Schedule of Millage Rates 2022 - 2026**

| Millage Purpose          | Authorized Through | Millage Rate |      |      |      |               |
|--------------------------|--------------------|--------------|------|------|------|---------------|
|                          |                    | Levied       |      |      |      | Proposed 2027 |
|                          |                    | 2023         | 2024 | 2025 | 2026 |               |
| Shreve Memorial Library: | 2033               | 4.19         | 4.22 | 4.22 | 4.22 | 4.22          |
|                          | 2033               | 4.71         | 4.74 | 4.74 | 4.74 | 4.74          |
|                          |                    | 8.90         | 8.96 | 8.96 | 8.96 | 8.96          |

(1) Reflecting adjustment per revaluation of 2024 Assessment Roll.

# PARISH OF CADDO

## 2026 Ad Valorem Revenue Projection

| Millage                  | Gross Revenue | Estimated Uncollectible Taxes 2.50% | Payments In Lieu of Taxes | Estimated Prior Year Taxes | Net Revenue | Retirement Contrib from Taxes 2.96% |
|--------------------------|---------------|-------------------------------------|---------------------------|----------------------------|-------------|-------------------------------------|
| Shreve Memorial Library: |               |                                     |                           |                            |             |                                     |
| Original                 | 10,146,280    | (253,660)                           | 180,708                   | 62,017                     | 10,135,345  | 300,320                             |
| Supplemental             | 11,396,540    | (284,910)                           | 0                         | 70,304                     | 11,181,934  | 337,330                             |
|                          | 21,542,820    | (538,570)                           | 180,708                   | 132,321                    | 21,317,279  | 637,650                             |

# PARISH OF CADDO

## 2027 Ad Valorem Revenue Projection

| Millage                  | Gross Revenue | Estimated Uncollectible Taxes 2.50% | Payments In Lieu of Taxes | Estimated Prior Year Taxes | Net Revenue | Retirement Contrib from Taxes 2.96% |
|--------------------------|---------------|-------------------------------------|---------------------------|----------------------------|-------------|-------------------------------------|
| Shreve Memorial Library: |               |                                     |                           |                            |             |                                     |
| Original                 | 10,348,850    | (258,720)                           | 110,881                   | 46,513                     | 10,247,524  | 306,320                             |
| Supplemental             | 11,624,060    | (290,600)                           | 0                         | 52,728                     | 11,386,188  | 344,060                             |
|                          | 21,972,910    | (549,320)                           | 110,881                   | 99,241                     | 21,633,712  | 650,380                             |



## SHREVE MEMORIAL LIBRARY Proposed 2027 Personnel Recommendations

### Personnel Budget

The recommended total personnel budget for 2027 is \$15,019,000. This proposed amount covers the following options for a cost-of-living adjustments (COLA), staff merit increases, as well as an increase for Library Technicians in Youth Services.

### Pay Increase for Library Technicians-Youth Services

Due to the increasing responsibilities of additional planning/programming for Library Technicians serving in Youth Services for the past several years, we are proposing a new classification to designate the specialized work in the Library and also increasing the 2026 minimum hourly rate \$1.00. This increase would go into effect January 1, 2027.

### Employee Cost-of-Living Adjustment & Merit Pay Raise for 2027

We are proposing an across-the-board cost-of-living adjustment of \$1.00 per hour over the employee's 2026 hourly rate for all employees. We are proposing this increase due to the incredible change in the cost of living brought about by this year's economic inflation. SML typically tries to provide COLAs every other year, 2027 being as such, when funds are available, and we feel it is justified this year with current inflation being what it is. And finally, this helps the Library to remain competitive in the job market as well as encourage staff retention. This increase would be effective January 1, 2027.

We are proposing an additional increase of 3% for all eligible employees who meet the merit pay increase criteria related to training, attendance and discipline. This increase would be effective February 5, 2027.

### Employee Pay Rate Schedule by Job Classification

Shreve Memorial Library is required by policy to have the Board of Control approve the *Employee Pay Rate Schedule* by Job Classification each year whether we increase any entry level pay rates or not. This year we are proposing to raise entry level pay rates across the board by the same amount as the COLA offered above (\$1.00) to remain competitive in the job market. After the increase, the Library's minimum starting pay level for entry level positions will be \$18.50. Please see the *EPRS* document included with this memo.

Proposed SML 2027 Pay Rate Schedule Chart

|                                                   | <u>Grade</u> | <u>2026<br/>minimum</u> | <u>Proposed<br/>2027 YS<br/>increase</u> | <u>Proposed<br/>2027 w/\$1<br/>COLA</u> |
|---------------------------------------------------|--------------|-------------------------|------------------------------------------|-----------------------------------------|
| <b>Library Director (Unclassified)</b>            |              |                         |                                          |                                         |
| Librarian VI                                      | L23          | \$42.58                 |                                          | \$43.58                                 |
| Chief of Administration, Business, and Technology | L53          | \$42.58                 |                                          | \$43.58                                 |
| Chief Financial Officer                           | L10          | \$42.58                 |                                          | \$43.58                                 |
| Human Resources Area Manager                      | L54          | \$41.98                 |                                          | \$42.98                                 |
| IT Area Manager                                   | L04          | \$38.50                 |                                          | \$39.50                                 |
| Librarian V (Area Managers)                       | L22          | \$38.50                 |                                          | \$39.50                                 |
| Marketing & Development Manager                   | L38          | \$38.50                 |                                          | \$39.50                                 |
| Budget Accountant                                 | L47          | \$37.05                 |                                          | \$38.05                                 |
| Librarian IV                                      | L21          | \$34.86                 |                                          | \$35.86                                 |
| Employee Engagement Coordinator                   | L56          | \$34.10                 |                                          | \$35.10                                 |
| Librarian III                                     | L20          | \$31.61                 |                                          | \$32.61                                 |
| IT Coordinator                                    | L14          | \$30.64                 |                                          | \$31.64                                 |
| Learning and Development Manager                  | L15          | \$28.71                 |                                          | \$29.71                                 |
| Development Officer                               | L51          | \$28.71                 |                                          | \$29.71                                 |
| Librarian II                                      | L19          | \$28.71                 |                                          | \$29.71                                 |
| Manager of Social Media & Digital Svcs            | L07          | \$28.71                 |                                          | \$29.71                                 |
| Superintendent of Facilities & Projects           | L40          | \$27.85                 |                                          | \$28.75                                 |
| Executive Assistant                               | L08          | \$27.85                 |                                          | \$28.75                                 |
| Librarian I                                       | L18          | \$26.11                 |                                          | \$27.11                                 |
| Library Associate II                              | L27          | \$24.52                 |                                          | \$25.52                                 |
| HR Generalist I/Payroll Administrator             | L50          | \$24.52                 |                                          | \$25.52                                 |
| IT Specialist                                     | L16          | \$23.77                 |                                          | \$24.77                                 |
| Assistant Project Facilitator                     | L42          | \$22.73                 |                                          | \$23.73                                 |
| Financial Money Handler                           | L55          | \$22.22                 |                                          | \$23.22                                 |
| HR Generalist II/Recruiting                       | L58          | \$20.50                 |                                          | \$21.50                                 |
| Library Associate I                               | L26          | \$20.50                 |                                          | \$21.50                                 |
| Assistant Maintenance Supervisor                  | L03          | \$19.50                 |                                          | \$20.50                                 |
| Financial Assistant                               | L09          | \$19.50                 |                                          | \$20.50                                 |
| Library Specialist II                             | L32          | \$19.50                 |                                          | \$20.50                                 |
| HR Receptionist                                   | L01          | \$18.50                 |                                          | \$19.50                                 |
| Library Specialist I                              | L31          | \$18.50                 |                                          | \$19.50                                 |
| Library Technician-YS                             | L59          |                         | \$18.50                                  | \$19.50                                 |
| Admin Office/Records Mgmt Asst                    | L01          | \$18.50                 |                                          | \$19.50                                 |
| Dock Manager                                      | L05          | \$17.50                 |                                          | \$18.50                                 |
| Library Technician                                | L25          | \$17.50                 |                                          | \$18.50                                 |
| Library Substitute                                | L33          | \$17.50                 |                                          | \$18.50                                 |
| Driver                                            | L06          | \$17.50                 |                                          | \$18.50                                 |
| Maintenance Helper                                | L37          | \$17.50                 |                                          | \$18.50                                 |
| Public Relations & Marketing Assistant            | L02          | \$17.50                 |                                          | \$18.50                                 |
| Summer Intern                                     | L49          | \$10.00                 |                                          | \$10.00                                 |

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SHREVE MEMORIAL LIBRARY