

Cutting a Sample Public Library Budget

While Fort Bend County may not be particularly affluent, it is a solidly middle- to upper-middle class bedroom community that has come to expect a certain level of services from its library system. As such, cuts in spending have to be targeted carefully to maximize patron services. The exercise does not specify whether the income amounts would be dictated, so the proposed budget starts with suggested budgetary levels and then moves on to the expenditures.

As one can see from the appended budget chart, overall income is cut by 3.05% to \$69,805; the proposed operating budget is reduced by 2.96% to \$66,955, and the capital budget is reduced by 5% to \$2,850. Most line items are reduced, although funds carried forward and transfer from the gift fund were left unchanged as these come from the existing budget and a fund outside the usual governmental income. Municipality operating income is cut in the proposed budget by 3% to \$47,455, in addition to the 5% capital income budget. Other cuts to the operating income budget include a 3.01% reduction from the county to \$13,385, a 3.26% reduction each from state and federal library sources to \$1,335 each, a 3.23% drop in fines to \$1,200, a 3.57% cut to donations to \$675, and a 2.86% cut to fees and other to \$170. Some of the reductions are more than the anticipated 3%; this allows the library to present a lean budget and err on the conservative side in terms of potential income (Parish).

Total expenditures are cut by the same amounts, effectively delivering a zero-sum budget. An important departure from the overall trend toward less spending are small increases of 1.45% each to salaries and benefits. This continues the trend established in the last few budget cycles and helps to shield employees from the overall downturn. Given the education requirements for librarians, the salary for what is likely a one-person operation is already well below market average. Reduced or even stagnant wages make it more likely that person will look elsewhere for

employment. In addition, a number of line items remain unchanged. Under the operating budget, this includes software and other electronic materials (\$690), contracted services (\$1,380), public programming (\$690), and equipment repair (\$690). Also, the \$2,000 set aside for computer equipment replacement remains intact. Contracted services are generally a fixed cost, and today items such as software and electronic materials are often contracted themselves. Equipment repair is difficult to forecast, so it was left flat in order to best prepare for potential issues. And finally, the public programming budget was left unchanged to ensure that programming can continue. If other materials such as books need to be reduced, programming can make the difference in how much patrons feel their needs are being met. Computer replacement costs were left unchanged to maintain the ongoing technology plan to retire and replace outdated equipment. While a couple of years might be eked out of some of the machines, that would only kick the computer down the road and result in even greater expenses when more devices have to be replaced in the future (Parish).

The other expense line items were cut by varying degrees. Books were reduced by 8.11% to \$8,500, while periodicals dropped 6.74% to \$1,800, video materials dropped 5.41% to \$1,400, and audio materials were cut 3.23% to \$600. While books (an 8.11% cut to \$8,500) and periodicals (a 6.74% cut to \$1,800) remain popular with patrons, the library can maintain with modest reductions in those items. Audio materials receive a smaller cut of 3.23% to \$600 because these resources, which include audiobooks, are generally popular among patrons (Parish). This is particularly true in a commuter suburb like Fort Bend County, where the average work commute is more than half an hour (“Quick Facts”). Audio books are a popular means of consuming books while in traffic. At the same time, video materials generally receive less attention due to the prevalence of streaming services. The county is fairly well-to-do with an

average per-capita income of \$61,668 and a median household income of \$113,409 (“Fort Bend County, Texas”). Such families are more likely to have subscriptions to multiple streaming services, which means video materials can safely be cut at a higher percentage, which comes to a 5.41% reduction to \$1,400 (Parish). Telecommunications, utilities, and supplies are difficult to cut much in terms of real dollars, although savings can be found through increased efficiency. Given the socioeconomic status of most residents, many patrons will likely have multiple devices, which means the library needs to maintain a relatively high level of connectivity and the ability to charge devices. As such, the proposed budget includes a 3.38% reduction in telecommunications to \$2,000, a 6.54% reduction in utilities to \$5,000, and an 8.21% cut to supplies to \$1,900. The largest cut proposed as a percentage is the 77.9% reduction in the staff and board continuing education line item, bringing it to \$305. This is one of the areas the library can most afford to cut and look for free and reduced alternatives to continuing education options that require travel. Another sizable reduction comes in the form of the 15% cut for new shelving under the capital budget, bringing that line item to \$850. The physical shelving is less prone to obsolescence than electronic equipment, so replacing fewer shelves is easier than forestalling the computer replacements (Parish).

Works Cited

- “Fort Bend County, Texas Population 2026.” *World Population Review*, 2026,
worldpopulationreview.com/us-counties/texas/fort-bend-county.
- Parish, Jeff. “Proposed Budget for Next Fiscal Year.” *LIS 7405*, PDF file appended.
- "QuickFacts: Fort Bend County, Texas." *United States Census Bureau*, 1 July 2024,
www.census.gov/quickfacts/fact/table/fortbendcountytexas/PST045224.