

	Account #	Expenses	Budget 2024	Budget 2025	Proposed Budget 2026	Explanation
1	003-410-6010	Wages - Full-Time	\$185,455.00	\$190,942.00	\$198,674.00	
2		Library Director Salary	\$78,542.00	\$80,868.00	\$84,082.00	4% increase, \$83,041 Salary + longevity
3		Ass't Library Director	\$61,277.00	\$63,069.00	\$65,520.00	4% increase, \$30.75/hr + longevity
4		Program Coordinator	\$45,636.00	\$47,005.00	\$49,072.00	4% increase, \$23.50/hr + 16 pay periods with longevity
5	003-410-6040	Overtime Salary	\$750.00	\$750.00	\$750.00	Program Coordinator and Assistant Director Overtime
6	003-410-6020	Wages - Part-Time	\$104,600.00	\$101,895.00	\$105,995.00	4% increase
7		Part-Time Wages	\$102,334.00	\$99,561.00	\$103,544.00	4% increase
8		Maintenance	\$2,266.00	\$2,334.00	\$2,451.00	5% increase
9	003-410-6143	Iowa RC - City Share	\$2,000.00	\$3,000.00	\$3,000.00	Retirement fund
10	003-410-6210	Dues & Memberships	\$5,613.00	\$3,500.00	\$3,400.00	ILA Dues - \$165, Print Periodicals \$2643, Rotary - \$592
11	003-410-6230	Training	\$300.00	\$300.00	\$300.00	Monthly in-house staff development supplies, expenses, trainers. Supplemented by \$700 in Library Friends dollars to cover meals.
12	003-410-6240	Meetings/ Conferences/Miles	\$1,000.00	\$1,000.00	\$1,400.00	Two days at ILA conference (Sioux City) for 3 people + online workshops
13	003-410-6310	Contract Repair & Maintenance	\$2,800.00	\$3,000.00	\$5,000.00	Geothermal, lighting, locks, sprinkler system, and other repairs
14	003-410-6320	Grounds Operation/Maint	\$600.00	\$600.00	\$700.00	Snow Removal \$500, General Maintenance \$200
15	003-410-6371	Electric/Gas Utilities	\$17,500.00	\$18,200.00	\$21,064.00	\$19,670 in 2019-20, \$15,309 in 2020-21, \$17,057 in '22, \$18,036 '23, \$19,875 '24 +\$360 for Bitdefender +204 outdoor light
16	003-410-6373	Communications (Phone/Internet)	\$3,730.00	\$3,730.00	\$3,400.00	Internet, phone, cable services
17	003-410-6399	Other Maintenance/Repair	\$3,090.00	\$3,000.00	\$3,500.00	Geothermal Filters \$1500, Light Bulbs and Ballasts \$700, lighting system part replacements \$600, General Maintenance \$700
18	003-410-6408	Property and Casualty Insurance	\$8,900.00	\$15,011.00	\$28,756.00	\$7,496.73 in 2017-18; \$8,369.68 in 2018-19; \$9,291 in 2019-20; \$7,011 in 2020-21; \$8,271 In 2021-22; \$10,108 In 2022-23, \$13,738 in '24
19	003-410-6409	Janitorial	\$23,800.00	\$18,000.00	\$21,000.00	Cleaning Services, window cleaning, carpet cleaning, cleaning time reduced in fy'25

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20	003-410-6414	Printing and Publishing	\$2,000.00	\$1,000.00	\$1,000.00	Job advertisements, publicity & marketing for events and services
21	003-410-6419	Computer Expense	\$8,150.00	\$7,000.00	\$7,500.00	Automated catalog/checkout program \$3500 Alarm system \$300 Deep Freeze Security Software (cloud-based) \$895 Time management software \$525 Patron Counter \$200 Service for 7 hotspots -\$2484 (\$1000 with \$1484 from Foundation) Mobile app \$2,800 (\$400 with \$2400 from IPLF) QR Code Generator \$180 LibraryAware \$1,260 (\$500 with \$760 from IPLF) Supplemented with \$4,644 from Foundation
22	003-410-6490	Professional Services	\$75.00	\$75.00	\$75.00	
23	003-410-6499	Other Contractual Services	\$0.00	\$0.00	\$0.00	
24	003-410-6502	Library Books	\$30,500.00	\$30,000.00	\$34,000.00	Amount needed to maintain current collection status = \$52,000-\$10,000 (IPLF) = \$42,000 Working with consultant to maximize dollars. Supplemented by \$10,000 from library foundation/friends.
25	003-410-6504	Office Equipment	\$250.00	\$250.00	\$250.00	
26	003-410-6506	Office Supplies	\$4,400.00	\$4,100.00	\$4,000.00	
27	003-410-6507	Operating Supplies	\$2,800.00	\$2,600.00	\$2,700.00	Paper towels, toilet paper, garbage bags, basic operational
28	003-410-6508	Postage & Shipping	\$4,000.00	\$800.00	\$500.00	Printing and general postage expenses
29	003-410-6510	Safety Supplies	\$100.00	\$100.00	\$75.00	
30	003-410-6530	Programming	\$8,900.00	\$7,495.00	\$8,000.00	Over 6300 people attended IPL programs in FY'24. More than \$8,000 Library Foundation/Friends of the Library Funds supplement these programming dollars.
31	003-410-6531	Video Recordings	\$3,750.00	\$3,250.00	\$2,750.00	DVDs - usage down slightly. Would like to offer video streaming as society moves that direction. DVD sales have been declining since 2006. In 2020, DVD and Blu-Ray sales made up only 11% of total home video sales revenue. In the last 2 years, DVD prices are up 28%.

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32	003-410-6532	Audio Recordings	\$4,000.00	\$3,500.00	\$2,500.00	Usage up 12%, but usage up 20% for downloadable audiobooks. Divert more funds there, as that is the format more people will be going to. Purchase Vox books (books with built-in audio) for children due to high demand. Supplemented by \$5000 from foundation.
33	003-410-6536	eBooks	\$6,500.00	\$6,500.00	\$5,500.00	Usage down 6% as more people listen to audiobooks. ebooks are typically purchased for a year or for 26 uses. Goal is to cut wait times for our patrons. Need to maintain currency of collection. Supplemented by \$5000 in library foundation funds.
34	003-410-6537	Audiobooks	\$4,500.00	\$4,500.00	\$7,000.00	Usage up 20%. This line item is for downloadable audiobooks. Reduce wait times by purchasing more "advantage" copies.
35	003-410-6538	Video Streaming			\$2,000.00	Introduce video streaming service (Kanopy) to patrons as DVD costs increase and people gravitate to streaming for convenience/accessibility.
		Total Expenses	\$440,063.00	\$434,098.00	\$474,789.00	
36			1.37%	-1.36%	9.37%	
	Account #	Revenues	Budget 2024	Budget 2025	Proposed Budget 2026	
37	003-410-4440	Direct State Aid	\$5,000.00	\$5,000.00	\$5,000.00	
38	003-410-4465	County	\$40,000.00	\$42,500.00	\$42,500.00	
39	003-410-4470	28E Funds	\$6,250.00	\$6,500.00	\$6,600.00	Contracts with Quasqueton, Stanley, Hazleton
40	003-410-4500	Charges/Fees for Services	\$5,000.00	\$2,500.00	\$3,500.00	
41	003-410-4705	Donations	\$200.00	\$200.00	\$200.00	
42	003-410-4755	Concessions - Recreation	\$75.00	\$75.00	\$75.00	
43	003-410-4765	Fines/Book Charges	\$1,400.00	\$1,750.00	\$1,600.00	We are primarily fine free. The revenue is for fees for damaged or lost items, or for fines from hotspots and sports equipment.
44		Total Revenue	\$57,925.00	\$58,525.00	\$59,475.00	

	Capital Outlay					
45	323-410-6727	Capital Outlay - Equipment	\$17,000.00	\$14,000.00	\$6,000.00	\$6,000 computers and equipment
46	323-410-6770	Capital Outlay/Building		\$68,000.00	\$0.00	
47		Total Capital Equipment	\$17,000.00	\$82,000.00	\$6,000.00	
	Summary					
48		Revenues from other sources	\$57,925.00	\$58,525.00	\$59,475.00	The 59,475 in revenues is supplemented by over \$33,000 from Friends/Foundation/Donations
49		City (2026 budget w/out CIP minus revenues)	\$382,138.00	\$375,573.00	\$415,314.00	
50		City (2026 budget with CIP minus revenues)	\$399,138.00	\$457,573.00	\$421,314.00	
51		Total Expenditures	\$457,063.00	\$516,098.00	\$480,789.00	
52			-0.49%	112.92%	93.16%	