

	Account #	Expenses	Budget 2025	Budget 2026	Proposed Budget 2027	Explanation	Revised Budget 2027	Explanation or difference from proposal
1	003-410-6010	Wages - Full-Time	\$190,942.00	\$198,705.00	\$206,370.00		\$206,370.00	
2		Library Director Salary	\$80,868.00		\$87,404.00	4% increase, \$86,364 Salary + longevity		
3		Ass't Library Director	\$63,069.00		\$67,927.00	4% increase, \$31.98/hr + longevity		
4		Program Coordinator	\$47,005.00		\$51,039.00	4% increase, \$24.44/hr + longevity		
5	003-410-6040	Overtime Salary	\$750.00	\$750.00	\$750.00	Program Coordinator and Assistant Director Overtime	\$750.00	
6	003-410-6020	Wages - Part-Time	\$101,895.00	\$105,971.00	\$109,975.94	3.75% increase	\$110,235.00	\$259.06
7		Part-Time Wages	\$99,561.00		\$107,426.90	3.75% increase		
8		Maintenance	\$2,334.00		\$2,549.04	4% increase		
9	003-410-6143	Iowa RC - City Share	\$3,000.00	\$3,000.00	\$3,000.00	Retirement fund	\$3,000.00	
10	003-410-6210	Dues & Memberships	\$3,500.00	\$3,400.00	\$3,600.00	ILA Dues - \$300, Print Periodicals \$2636, Rotary - \$664	\$3,600.00	
11	003-410-6230	Training	\$300.00	\$300.00	\$600.00	Monthly in-house staff development supplies, expenses, trainers. Possible MS365 training. Supplemented by \$700 in Library Friends dollars to cover meals.	\$500.00	-\$100.00
12	003-410-6240	Meetings/ Conferences/Miles	\$1,000.00	\$1,400.00	\$2,000.00	Two days at ILA conference (Cedar Rapids) for 4 people	\$2,000.00	
13	003-410-6310	Contract Repair & Maintenance	\$3,000.00	\$5,000.00	\$5,500.00	Geothermal, lighting, locks, sprinkler system, and other repairs	\$5,000.00	-\$500.00
14	003-410-6320	Grounds Operation/Maint	\$600.00	\$700.00	\$900.00	Snow Removal \$600, General Maintenance \$300; supplemented last year by over \$3,500 for Oaklee sculpture & bike rack from Friends/Foundation.	\$1,000.00	\$100.00
15	003-410-6371	Electric/Gas Utilities	\$18,200.00	\$21,064.00	\$21,600.00	\$19,670 in 2019-20, \$15,309 in 2020-21, \$17,057 in '22, \$18,036 '23, \$19,875 '24, 20,021 '25	\$21,600.00	
16	003-410-6373	Communications (Phone/Internet)	\$3,730.00	\$3,400.00	\$3,400.00	Internet, phone, cable services	\$3,400.00	
17	003-410-6399	Other Maintenance/Repair	\$3,000.00	\$3,500.00	\$3,200.00	Geothermal Filters \$1500, Light Bulbs and Ballasts \$700, General Maintenance \$1000	\$3,500.00	\$300.00
18	003-410-6408	Property and Casualty Insurance	\$15,011.00	\$28,749.00	\$33,061.35	\$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, \$16,266 in '25	\$39,079.00	\$6,017.65
19	003-410-6409	Janitorial	\$18,000.00	\$21,000.00	\$24,220.00	Cleaning Services \$1685 monthly, window cleaning \$1800, carpet cleaning \$2,200	\$24,220.00	
	<b>Account #</b>	<b>Expenses</b>	<b>Budget 2025</b>	<b>Budget 2026</b>	<b>Proposed Budget 2027</b>	<b>Explanation</b>		
20	003-410-6414	Printing and Publishing	\$1,000.00	\$1,000.00	\$1,000.00	Annual report, newsletters, job advertising, etc	\$750.00	\$250.00

21	003-410-6419	Computer Expense	\$7,000.00	\$7,500.00	\$8,046.00	Automated catalog/checkout program \$3370; Alarm system \$300; Deep Freeze Security Software (cloud-based) \$1,185; Time management software \$462; Patron Counter \$240; Service for 7 hotspots -\$2484 ( \$1484 with \$1000 from Foundation); Mobile app \$3,360 (\$500 with \$2860 from IPLF); QR Code Generator \$180; LibraryAware \$1,260 (\$1260 from IPLF); Keeper \$325 Total \$13,166 Supplemented with \$5,120 from Foundation	\$8,046.00	
22	003-410-6490	Professional Services	\$75.00	\$75.00	\$75.00		\$75.00	
23	003-410-6499	Other Contractual Services	\$0.00	\$0.00	\$0.00		\$0.00	
24	003-410-6502	Library Books	\$30,000.00	\$34,000.00	\$36,000.00	Amount needed to maintain current collection status - \$54,000-\$12,000 (IPLF) = \$42,000 Working with consultant to maximize dollars. Supplemented by \$12,000 from library foundation/friends.	\$32,000.00	-\$4,000.00
25	003-410-6504	Office Equipment	\$250.00	\$250.00	\$500.00		\$500.00	
26	003-410-6506	Office Supplies	\$4,100.00	\$4,000.00	\$4,200.00		\$4,000.00	-\$200.00
27	003-410-6507	Operating Supplies	\$2,600.00	\$2,700.00	\$3,000.00	Paper towels, toilet paper, garbage bags, basic operational	\$3,000.00	
28	003-410-6508	Postage & Shipping	\$800.00	\$500.00	\$500.00	Printing and general postage expenses	\$500.00	
29	003-410-6510	Safety Supplies	\$100.00	\$75.00	\$75.00		\$75.00	
30	003-410-6530	Programming	\$7,495.00	\$8,000.00	\$8,500.00	Over 8000 people attended IPL programs in FY'25. More than \$10,000 Library Foundation/Friends of the Library/Wishlist Funds supplement these programming dollars.	\$8,000.00	-\$500.00
31	003-410-6531	Video Recordings	\$3,250.00	\$2,750.00	\$2,500.00	DVDs - library usage down 11%. Moving towards video streaming. In the last 2 years, DVD prices are up 21%.	\$2,250.00	-\$250.00
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32	003-410-6532	Audio Recordings	\$3,500.00	\$2,500.00	\$3,000.00	Usage down 10% for audio CDs. Huge demand for children's books with built-in audio. These are called Vox Books and average \$58 per title.	\$3,000.00	
33	003-410-6536	eBooks	\$6,500.00	\$5,500.00	\$5,500.00	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 \$4000 in library foundation funds.	\$5,000.00	-\$500.00
34	003-410-6537	Audiobooks	\$4,500.00	\$7,000.00	\$10,000.00	Usage up 10%. Cost per item approx \$70. This line item is for downloadable audiobooks. Reduce wait times by purchasing more "advantage" copies. Supplemented by \$4000 in library foundation funds.	\$8,000.00	-2,000.00
35	003-410-6538	Video Streaming		\$2,000.00	\$2,500.00	Continue with video streaming service (Kanopy) to patrons as DVD costs increase and people gravitate to streaming for convenience/accessibility.	\$2,500.00	

		<b>Total Expenses</b>	<b>\$434,098.00</b>	<b>\$474,789.00</b>	<b>\$503,573.29</b>		<b>\$501,950.00</b>	<b>-1,623.29</b>
36			-1.36%		6.06%		5.72%	\$10,330 of increase is insurance, \$11,929 is wage increases, after that the increase was \$4,902
	<b>Account #</b>	<b>Revenues</b>	<b>Budget 2025</b>	<b>Budget 2026</b>	<b>Proposed Budget 2027</b>			
37	003-410-4440	Direct State Aid	\$5,000.00	\$5,250.00	\$5,000.00		\$5,000.00	
38	003-410-4465	County	\$42,500.00	\$42,500.00	\$43,000.00		\$44,600.00	2% increase from county figured, usually don't have amount until March
39	003-410-4470	28E Funds	\$6,500.00	\$6,600.00	\$6,800.00	Contracts with Quasqueton, Stanley, Hazleton	\$6,800.00	
40	003-410-4500	Charges/Fees for Services	\$2,500.00	\$3,500.00	\$3,500.00		\$3,500.00	
41	003-410-4705	Donations	\$200.00	\$200.00	\$200.00		\$200.00	
42	003-410-4755	Concessions - Recreation	\$75.00	\$75.00	\$0.00		\$0.00	
43	003-410-4765	Fines/Book Charges	\$1,750.00	\$1,600.00	\$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.	\$1,600.00	
44		<b>Total Revenue</b>	<b>\$58,525.00</b>	<b>\$59,475.00</b>	<b>\$60,100.00</b>		<b>\$61,700.00</b>	