



**BOARD OF TRUSTEES OF THE INDIANOLA PUBLIC LIBRARY**

May 12, 2026

5:30 PM

Indianola Public Library - Meeting Room B

Agenda

- 1. Call to Order**
- 2. Public Comment**
- 3. Agenda Approval**
- 4. Minutes Approval**
  - A. April 14, 2026 Meeting Minutes\*
- 5. Trustee Continuing Education**
  - A. Trustee Handbook Ch. 5: Approving and Monitoring the Budget
- 6. Financial Reports**
  - A. Approve Monthly Claims\*
  - B. Review Financial Reports
- 7. Unfinished Business**
  - A. Building Update
- 8. New Business**
  - A. Approval of the FY27 Budget\*
  - B. State Accreditation Results
- 9. Reports**
  - A. Friends of the Library Report
  - B. Director's Report
- 10. Agenda Items for Next Meeting**
- 11. Trustee Comments**
- 12. Adjourn**

# BOARD OF TRUSTEES OF THE INDIANOLA PUBLIC LIBRARY

April 14, 2026

5:30 PM

Indianola Public Library - Meeting Room B

## Agenda

Present: Library Director - Michele Patrick, Randi Malone, Andy Brittingham, Val Craven, Dawn Goodale, Cyd Dyer, Sally Van Dorin

Guests: Jake Meshke, Mayor Steve Richardson

**1. Call to Order**

*Andy called the meeting to order at 5:32pm.*

**2. Public Comment**

*No public comment.*

**3. Agenda Approval**

**MOTION:** *Cyd motioned to approve the agenda. Sally seconded. Motion carried.*

**4. Unfinished Business**

**a. Building Update**

*City Manager, Jake Meshke, and Indianola Mayor, Steve Richardson joined the meeting to provide a building update. They noted that the city maintains flexibility with the plan forward and is working to push the conceptual design to the finish line. After the design is finalized, more discussion will be held with the Library Board and the Friends group on the plan moving forward. Discussion was held about the reality of a timeline for the new library and City Manager Meshke noted that it is still actively being worked through. The next steps would be guidance from the council on how to proceed and the projected timeline for a new library - some of which depends on the legislature. Mayor Richardson encourages everyone to speak to council members and representatives at the State level to help us keep the project moving.*

**5. Minutes Approval**

**a. March, 10, 2026 Meeting Minutes\***

**MOTION:** *Dawn motioned to approve the March 10 meeting minutes. Cyd seconded. Motion carried.*

**6. Trustee Continuing Education**

**a. Legislature Update**

*Michele gave a summary update of the legislature and noted that there has been no movement on bills impacting the library since 3/31/26.*

**7. Financial Reports**

**a. Approve Monthly Claims\***

*Michele gave a summary of monthly claims and had an addition of \$230 for the Metro Library puzzles from WDM Public Library. Discussion was held on ordering books from Amazon. Michele also noted that we are almost finished paying OPN.*

*Val asked about the monthly claims and requested an additional report to show month over month. Michele noted that she will work on that.*

**MOTION:** Randi motioned to approve the monthly claims. Dawn seconded.  
*Motion carried.*

b. Review Financial Reports

*Michele reports that the budget summary is on track. We have inquired on a few items with the city and are awaiting their response but are otherwise in good shape and have received the rural reimbursement. We got the check from the county, which was more than we expected, and there is nothing unusual with expenditures.*

**8. New Business**

a. Library Board Opening

*Michele noted that we have an opening on the library board. Sally has re-upped for another term and the City Council will vote on 5/4 for the new board position.*

**9. Reports**

a. Friends of the Library Report

*Sally highlighted the Metro Library puzzles and the new Board member on the Friends group. They are working to put some money in CD's. Trivia earned a few thousand dollars.*

b. Director's Report

*Michele gave her report and the key item was highlighting the Metro Library puzzles and the Author's Fair at Simpson.*

c. Library Statistics

*Michele summarized the statistics and noted that circulation is good but we are struggling in other areas.*

**10. Agenda Items for the Next Meeting**

*None*

**11. Trustee Comments**

*No Trustee Comments.*

**12. Adjourn**

***Motion to Adjourn*** by Andy. The meeting adjourned at 6:35pm.



## Chapter 5: Approving and Monitoring the Budget

### Budgetary Powers of Library Boards

Library boards typically have a great deal of authority over the library budget. Most city-library ordinances authorize control of the library budget to the board of trustees including the authority to approve expenditures and to move funds between line items. Always refer to your own city-library ordinance to reference the board's level of authority in the budgeting process. (See **Sample City-Library Ordinance** in the **Appendix**.)

It is essential for library trustees to come to understand:

- ❖ Their budgetary powers
- ❖ The annual budget development and approval process
- ❖ Funding sources
- ❖ The level of funding needed for library operations

The library director is a partner with the library board on financial matters and is responsible for communicating operational needs and drafting a proposed budget to the board.

### City and County Funding

Both city and county support of public libraries is mandated by **Iowa Code 256.69**, which states: *"...Each city within its corporate boundaries and each county within the unincorporated area of the county shall levy a tax of at least six and three-fourths cents per thousand dollars of assessed value on the taxable property...for the purpose of providing financial support to the public library which provides library services within the respective jurisdictions."*

In other words, a tax of at least \$.0675 per \$1,000 assessed property valuation must be

levied by each county and city to provide financial support to the public library which provides them with library service. The tax of at least \$0.0675 per \$1,000 of assessed property required by the Code is an outdated and inadequate minimum. No public library in Iowa could keep its doors open if it were funded at this level. Most cities fund their libraries far above the minimum required by the Code.

In Iowa, there is a cap on the amount a city may levy for the General Fund of \$8.10 per \$1,000 of assessed property valuation. Approximately 85% of Iowa cities are at this limit and therefore, additional revenue comes only from increased valuation of property or from special levies such as the special library levy described later in this chapter.

Public libraries are also funded from the county's rural services fund which includes road clearing, weed eradication and sanitary disposal. The maximum levy for rural services is \$3.95 per \$1,000 of assessed value in the unincorporated areas.

Your library may also receive funding from nearby cities that do not have their own municipal library. To meet the requirements of **Iowa Code 256.69**, such cities are required to contract with an established library to obtain service for their residents.

Public libraries are a department of city government. In the majority of Iowa libraries, the primary source of funding is tax dollars. Therefore, boards must be accountable for the receipt and spending of funding in accordance with the Code of Iowa. Refer to the following Code chapters related to budget and finance for city governments:

**Iowa Code 384.3 GENERAL FUND:**

*All moneys received for city government purposes from taxes and other sources must be credited to the general fund of the city, except that moneys received for the purposes of the debt service fund, the trust and agency funds, the capital improvements reserve fund, the emergency fund and other funds established by state law must be deposited as otherwise required or authorized by state law. All monies received by a city from the federal government must be reported to the department of management who shall transmit a copy to the legislative services agency.*

**Iowa Code 384.20 SEPARATE ACCOUNTS:**

- 1. A city shall keep separate accounts corresponding to the programs and items in its adopted or amended budget...*
- 2. A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose, by any city officer, employee, or other person, and which show the receipt, use, and disposition of all city property. Public monies may not be expended or encumbered except under an annual or continuing appropriation.*

## Budget Management and Oversight

Overseeing the library's budget is one of the most difficult items you will have to monitor and evaluate, but it doesn't have to be an overwhelming task. Begin your monitoring with careful attention to the budget, which is the annual financial plan for the library. The budget will be prepared by the director and staff and presented to the board for approval. When the budget is presented, ask whatever questions you find necessary to gain a reasonable understanding of this financial plan—basically, where the money is coming from and how it will be spent.

New board members should receive a thorough orientation about library finances. **Ask questions if the budget, financial reports, or audit reports are not clear to you.**

Throughout the budget process, boards and directors must have these three things well in hand. They must have the money to spend, have the authority to spend it, and be accountable for the spending.

Boards and directors need to anticipate how much money they expect to receive from all revenue sources. Even gift money and memorials have to be estimated and budgeted before the money can be spent. This all has to happen within the framework of the city's budget process. Revenue from all sources should be reflected in the library's budget documents before the board proceeds with spending.

The budget process serves three basic purposes:

- ❖ **Accountability:** As a stewardship role, trustees have a fiduciary responsibility to use public funds wisely and in compliance with applicable laws, regulations, contracts, etc. This includes spending the funds needed to provide library services to the community, planning for future needs such as equipment replacement but not hoarding funds or “saving for a rainy day.”
- ❖ **Decision-making:** Trustees need accurate, timely, and reliable information to make effective decisions.
- ❖ **Openness:** The public has a right to be informed about the financial conditions and operations of the library.

## Budget Calendar

In Iowa, the fiscal year begins on July 1 and ends on June 30.

**October to November:** Library directors draft the budget proposal and the board discusses, approves, and adopts the budget request before it is sent to city council. Items to consider when setting the budget request include:

- ❖ Reviewing the library's strategic plan
- ❖ Reviewing current spending
- ❖ Projecting anticipated expenditures
- ❖ Deciding library priorities based on the plan
- ❖ Projecting anticipated revenues

Part of the anticipated revenue includes the amount of county funding the library expects to receive from the County Supervisors.

**December to January:** Directors and boards present the budget request to city councils and county supervisors. The city sets the date and time of the budget hearings, as well as the criteria for what the presentation will include. Although library budget requests are subject to many of the same guidelines as other city departments, the city has authority to approve only the bottom line amount. Trustees have line item control and determine staff salaries and other individual parts of the budget.

**January to March:** City councils and county supervisors hold budget work sessions and adopt the final budgets. Hearings for adoption are held and the budget goes to the county auditor in March for certification.

**July 1:** The certified budget takes effect.

### **Budget Process**

Since library funds may not be spent except by motion of the board, the trustees need financial reports (including bills) in advance in order to be prepared to question them and vote on them at board meetings. Invoices and bills approved by the board and signed by the designated board authorities (usually the board president and secretary) are then sent to the city clerk for payment. A copy of the monthly financial report may be included with the invoices for informational purposes.

The Iowa Department of Management, the State Auditor's Office, and the Iowa League of Cities all strongly recommend that the city does the financial accounting, writes checks for the library's expenditures after authorization by the board, and submits monthly financial reports to the board. The State Library of Iowa upholds this position.

### **Monitoring the Budget**

While the board should delegate the power to purchase materials, supplies and other goods to the director, it should be aware of all purchases and monitor the budget monthly throughout the year. Directors should provide trustees with monthly financial reports which review:

- ❖ Current listing of bills being paid
- ❖ Month-to-date/year-to-date spending
- ❖ Budget balance remaining
- ❖ Explanation of major changes

If there are variations you don't understand, ask the library director to explain them. Depending on the information you receive, the board may need to adjust and/or amend the budget. The majority of Iowa library ordinances allow the library board the authority to shift funds from one line item to another as needed. The library may need to request an amendment to the city's certified budget as discussed below.

The library and city finance officer should monitor the library appropriation to ensure sufficient funds are available prior to board approval of library expenditures and to ensure timely amendment to the certified budget, if necessary.

### **Amending the Certified Budget**

The library may spend only the amount budgeted within one fiscal year. If the library receives additional income from any source (grants, donations, etc.) that additional income cannot be spent unless the certified budget is amended to include it. No city department, including the library, should spend more than has been budgeted for its department unless the certified budget is formally amended by the city council.

Most cities routinely amend their certified budgets; library amendments, if any, should be included. Amendments must be approved and published by city officials before May 31 of the current fiscal year, the statutory deadline for city budget amendments.

The city clerk or city budget manager should be consulted to determine the date when the library's amendments must be submitted for inclusion in the city's amendment hearing. A legal form for requesting an amendment will be provided by the city.

### **Permanent Accounts and Special Revenue Funds**

One of the biggest mistakes that library boards can make is to not have plans for unexpected funding. It is not unheard of for Iowa libraries to have funds diverted from the library to the city's General Fund because there were no plans for the funds and no encumbrances or trust accounts established.

**Iowa Code 384.3** states that *"all money received for city governmental purposes from taxes and other sources must be credited to the general fund of the city, except those monies received for the purposes of...trust and agency funds."*

Funds remaining in the library account at the end of the fiscal year will revert to the

general fund unless the city has given authority to the library board to carry over the funds in the library account or unless the funds are designated to a specific account. There are two types of accounts:

- ❖ Permanent accounts, where the library can only spend the interest generated.
- ❖ Special revenue funds, that allow the library to spend the entire amount in the account.

The basis for this change is Government Accounting Standards Board (GASB) Statement #34 from June 1999 that took effect in either 2001 or 2002, depending upon the city's level of revenue.

These account(s) may be established for funds being saved for a particular project. If there is no purpose for the account other than accumulating money, the account(s) may not be allowed. The board, working with the director, should plan for unexpected funds: Is there a need for an addition or new building for the library? Is new shelving needed? Are more computers needed? Does the library intend to automate or purchase a different automation system?

The money in these accounts:

- ❖ Will carry over from year to year until the purpose for which it was established is accomplished.
- ❖ Is not to be used for day-to-day operation of the library unless the trust provides, such as an endowment trust.
- ❖ Will not revert to the city General Fund.
- ❖ Will be expended only by a motion of the library board and only for the purpose specified in the trust, such as the "library building project."

If the library has plans for year-end funds, the board should request that the city council pass a resolution to authorize carryover of the fund balance or establish either of the above accounts. The resolution should indicate, among other things, the title of the account(s), the purpose of the account(s), and whether the interest on the fund is to be added to the account(s). The city council then passes a resolution establishing these account(s) to accumulate funds for a planned purpose or project.

**A word of caution:** Gifts and donations given to a public library must be retained and accounted for by the public library. These gifts and donations become "public funds" upon receipt by the public library and may not be simply turned over or given to another private organization such as a library foundation.

## Investments

There are several local and state restrictions on spending public money and even more restrictions on investing it. According to state law, your city must have a written investment policy in place and a designated finance officer whose responsibility it is to invest public funds according to the investment policy. Library trustees are not the city's designated finance officers, so the board cannot invest any of the library's money, even if the trustees have accepted a generous bequest.

## Petty Cash

Generally speaking, petty cash is established for the payment of relatively small purchases as postage, deliveries, or urgently needed supplies. When payment by check is not always possible or practical, a petty cash fund is established on an imprest basis to handle these small purchases. The Governmental Accounting, Auditing and Financial Reporting (GAAFR) definition of "imprest account" states in part that this is "*an account into which a fixed amount of money is placed for minor disbursements...*"

As a public agency, the library's internal control over the petty cash fund is important and should be conducted openly. The petty cash should be placed in the custody of a specific employee who is authorized to disburse the fund in accordance with stipulated restrictions as to maximum amount and purpose. The following recommendations should be considered regarding petty cash funds:

- ❖ The petty cash fund should be established by Board action. The board should approve a policy to authorize the maximum amount of the petty cash fund, the types of allowable disbursements, the method and frequency of replenishment and the authorized custodian.
- ❖ On a periodic/monthly basis, the petty cash fund should be balanced and replenished by check to the original established amount.
- ❖ All cash received or collected by the library should be recorded as a receipt and deposited in the bank. It is not acceptable to replenish petty cash with miscellaneous library receipts such as fines or copy fees.
- ❖ Petty cash funds should not be used to cash personal checks.
- ❖ Payment receipts should support petty cash payments. For example, these could include postage receipts, cash register receipts or other documentation to explain the petty cash item that was purchased or paid for.

## Gifts and Memorials

Boards and directors need to anticipate how much money they expect to receive from all funding sources. Even gift money and memorials have to be estimated and budgeted before the money can be spent. This all has to happen within the framework of the city's budget process.

## Encumbrances

An encumbrance is a purchase order or contract entered into by the library before the end of the fiscal year for goods and services not yet received. For example, new laptop computers ordered for the library in June, but not delivered until after July 1, would be an encumbered obligation. The funds set aside in the budget for the laptops would carry over to the next fiscal year because the obligation for the order was encumbered (or made) before the end of the fiscal year.

## Audits

According to the Iowa Auditor of State (August 2020): *“Cities under 2,000 population with \$1 million or more in budgeted expenditures in two consecutive years will be required to have an annual examination. Cities with budgeted expenditures of \$1 million or more in a single year will continue to be subject to a periodic examination, not an annual examination. Cities under 2,000 population with less than \$1 million of budgeted expenditures will be subject to a periodic examination to be performed at least once every eight years.”*

As part of the city’s audit, the library may be asked to provide its financial records. In cooperation with its city government, some library boards have requested an audit be done simply as a safeguard of the library’s finances. Also, a city audit may be required if federal funds in excess of \$300,000 have been disbursed or expended during the fiscal year. Be aware that sometimes the financial statements of a Friends Group or a Foundation also become part of the library’s audit process.

## Roles and Responsibilities of the Director, Board, and City

Library Director	Library Board	City Council and Mayor	City Clerk or Administrator
<p>Keeps the library board informed of library activities, needs and concerns.</p> <p>Prepares a draft budget request.</p> <p>Explains monthly library expenditures to the board.</p> <p>Provides library board with monthly financial reports.</p> <p>Informs city council, mayor, city staff about library activities, needs and concerns.</p>	<p>Stays informed about library activities, needs and concerns.</p> <p>Reviews draft budget request including line items.</p> <p>Approves final budget request based on board approved priorities.</p> <p>Supports and advocates for budget request when presented to the city.</p> <p>Approves monthly expenditures; ultimately and legally responsible for how funds are spent.</p> <p>Reviews monthly financial reports; prioritizes needs to match available funding (has authority to shift funds from one line item to another as needed).</p> <p>Informs city council, mayor, city staff about library activities needs and concerns.</p>	<p>Mayor appoints library board members with approval of city council.</p> <p>Appropriates bottom line funding for the library.</p>	<p>Pays expenditures approved by the library board.</p> <p>Provides the library with monthly reports showing paid expenditures and status of budget.</p> <p>Stays informed about library activities, needs and concerns.</p>

### Additional Sources of Funding

In addition to city and county funding (the primary source of funding for the majority of Iowa public libraries), boards should be aware of the following possible additional sources of funding.

#### Special Library Levy

The special library levy (also known as the 27-cent levy) is a potential source of additional funding for public libraries allowed by **Iowa Code 384.12 (2)**. It allows cities to levy an additional tax of up to \$0.27 per \$1,000 assessed property valuation in order to provide better library service. A petition and referendum is required to pass the levy. The levy must be passed by a simple majority in order to be enacted. The levy question is put on the ballot in regular city elections, held in odd numbered years.

## State Funds

Public libraries receive state funding through the **Enrich Iowa Program**, which includes **Direct State Aid, Open Access** and **Interlibrary Loan Reimbursement**. The funding for Enrich Iowa is appropriated by the Iowa Legislature and approved by the Governor before being distributed to participating libraries by the State Library.

- ❖ **Direct State Aid** is distributed to public libraries based on meeting the standards prescribed in the **Public Library Standards**.
- ❖ **Open Access** is a reciprocal borrowing program which enables library customers from a participating library to check out materials, in person, free of charge. Libraries participating in Open Access are subsidized for each item loaned to a nonresident user. Open Access funding supplements, not replaces, local funding.
- ❖ **Interlibrary Loan Reimbursement** is a program intended to provide Iowans equal access to library resources by encouraging and supporting resource sharing among different types of libraries. The program pays a subsidy for each item loaned to eligible Iowa libraries. Interlibrary Loan Reimbursement funding supplements, not replaces, local funding.

## Federal Funds

Through the Grants to States program, the **Institute of Museum and Library Services (IMLS)** provides federal **Library Services and Technology Act (LSTA)** funds to state libraries, including the State Library of Iowa, using a population-based formula. In Iowa, LSTA funds are used primarily to support statewide programs and services such as the annual summer library program, staff and board education, statewide access to online resources, interlibrary loan network through **State of Iowa Libraries Online (SILO)**; the **Iowa Center for the Book**; **Public Library Standards** and more.

## Library-Specific Foundations

A library foundation is established to become a vehicle for gifts, bequests, memorials, fund-raisers, capital campaigns, etc. for that specific library only. Such a library foundation functions as a separate entity and can attain 501(c)(3) status from the Internal Revenue Service. Gifts to this foundation are tax deductible to the donor. One factor which makes setting up a foundation extremely attractive is that many donors, such as corporate foundations, will give only to organizations that have 501(c)(3) status.

Of course, the library board may also accept monetary gifts and bequests without establishing a foundation. In order to earmark the funds and demonstrate compliance with the terms of the gift, the board will need to ask the city to establish a library trust account. See “Trust Accounts” section for additional guidance. Gifts or donations made directly to a public library are also tax deductible. Any income the library receives directly must be reported to the city because of its responsibility to account for all income (and expenditures) as required by **Iowa Code 384.20**.

## Community Foundations

Iowa Community Foundations are tax-exempt charitable organizations created by and for Iowa communities to encourage citizens to give financially to their communities.

Community foundations:

- ❖ Are local organizations with deep roots in the community.
- ❖ Offer personalized service tailored to each individual's charitable and financial interests.
- ❖ Help people invest in the causes they care about.

Grants from the Community Foundation are available to any group within the community and libraries are eligible to apply. Find more information from [Iowa Community Foundations](#) and [Community Foundations](#) on the State Library website.

## Friends of the Library Groups

A **Friends Group** can help raise funds for special library projects. Friends groups are excellent at attracting publicity and encouraging good public relations and good will for a library. A foundation, described above, may act as a Friends Group.

The [United For Libraries](#) website from the American Library Association is a good resource for Friends groups, foundations, and trustees. Some of their material is free; some is behind a paywall requiring paid membership.

## Private Grants

Private foundations, businesses and corporations may award grants to assist local libraries with programs, services or building projects. Many times the grants are from local or regional organizations or businesses that wish to give back to their communities. The [Foundation Directory Online](#) is published yearly and is a source for private grant information.

Find more [Funding Resources](#) on the State Library website.

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***“In my view, investing in public libraries is an investment in the nation’s future...”***

Bill Gates

# Invoices for Board Meeting

May 12, 2026



Vendor	Amount	Description of services or goods
Amazon	\$6,628.22	Craft supplies, DVDs, TBR goodies, books, other materials and supplies
Brick Gentry	\$60.00	Union negotiations
City of Indianola (IMU)	\$1,056.35	Utilities
Demco	\$3,275.60	Computer stand, covering & repair supplies, bookmarks
Dust Pros	\$1,637.50	Janitorial services, supplies(Feb & Mar invoices)
Ingram	\$1,076.60	Books
Iowa Water Management Co.	\$54.48	Monthy agreement
Library Journals I, LLC	\$1,143.25	Online course for fulltime staff
MidAmerican Energy	\$114.18	Natural Gas
PerMar Security	\$138.72	Smoke detector service
Playaway Products	\$609.49	Playaway devices and Wonderbooks
TRM Disposal	\$133.00	Trash removal
Waldinger Corporation	\$3,745.25	Chiller repair
Wosley Landscape and Mowing	\$200.00	Mowing services
Wells Fargo	\$1,229.46	See statements for details

Total: **\$21,102.10**

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**Approved**

**Date**

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**Approved**

**Date**

# Budget Summary



April 2026

For Fiscal: 2025-2026 Period Ending: 04/30/20026

83% of budget year

<b>Personnel</b>	<b>April</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>% Spent</b>
Salaries	39,658.13	449,334.12	550,129.00	81.7%
Benefits	13,390.91	124,115.61	147,948.00	83.9%
<b>TOTAL</b>	<b>53,049.04</b>	<b>573,449.73</b>	<b>698,077.00</b>	<b>82.1%</b>

<b>Collection</b>	<b>April</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>% Spent</b>
Physical	4,481.31	40,289.47	56,000.00	71.9%
Digital	0.00	6,999.78	7,000.00	100.0%
Special	898.09	4,064.15	6,000.00	67.7%
<b>TOTAL</b>	<b>5,379.40</b>	<b>51,353.40</b>	<b>69,000.00</b>	<b>74.4%</b>

<b>Operations</b>	<b>April</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>% Spent</b>
Repair/Maint	54.48	22,522.62	37,579.00	59.9%
Computer/IT	1,461.12	32,224.72	36,000.00	89.5%
Operations	7,325.94	70,589.56	93,914.28	75.2%
<b>TOTAL</b>	<b>8,841.54</b>	<b>125,336.90</b>	<b>167,493.28</b>	<b>75.2%</b>

<b>TOTAL TO DATE</b>	<b>April</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>% Spent</b>
	<b>67,269.98</b>	<b>750,140.03</b>	<b>934,570.28</b>	<b>80.3%</b>



# Revenue

## APRIL 2026

For Fiscal: 2025-2026 Period Ending: 04/30/2026

83% of budget year

		April	Year to Date	Total Budget	Percent Received
001-4100-40000	Property Taxes	257,092.32	643,484.64	681,945.08	94.4%
001-4100-44700	Library Service Reimbursements	0.00	103,427.00	82,000.00	126.1%
001-4100-47100	Refunds/Reimbursements	0.00	54.48	0.00	0.0%
001-4100-47400	Misc Sales	472.55	4,131.31	4,000.00	103.3%
001-4100-47641	Library Fines	285.35	2,451.74	3,000.00	81.7%
001-4100-49403	Transfer In--T&A PROP TAX	0.00	79,564.04	143,148.00	55.6%
<b>Revenue Total:</b>		<b>257,850.22</b>	<b>833,113.21</b>	<b>914,093.08</b>	<b>91.1%</b>



# Monthly Expenditures

APRIL 2026

For Fiscal: 2025-2026 Period Ending: 04/30/2026

83% of budget year

	July*	Aug*	Sept*	Oct	Nov	Dec	Jan
Salaries/Wages	0.00	5,394.11	10,888.22	32,055.95	10,634.38	10,634.38	15,951.57
Salaries/Wages	0.00	15,549.41	31,785.15	90,967.42	30,232.49	30,381.71	45,106.08
FICA	0.00	1,560.90	3,098.24	9,197.59	3,126.56	3,129.41	4,649.29
IPERS	0.00	1,955.27	3,883.18	11,526.25	3,857.81	3,871.90	5,763.83
Deferred Comp-457	0.00	0.00	200.00	1,287.50	400.00	400.00	400.00
Employee Assistance Program	0.00	0.00	0.00	300.00	0.00	0.00	0.00
Wellness Program	0.00	0.00	0.00	0.00	0.00	135.00	0.00
Health Insurance	0.00	0.00	3,540.84	10,753.08	0.00	0.00	0.00
Dental Insurance	0.00	0.00	287.32	1,104.75	0.00	287.32	287.32
Vision Insurance	0.00	0.00	32.92	131.08	32.92	32.92	32.92
HSA Expense	0.00	0.00	761.52	2,007.57	738.42	738.42	1,107.63
Life Insurance/ADD/LTD/STD	0.00	0.00	0.00	1,515.19	380.89	380.89	380.89
Workers' Comp Insurance	0.00	0.00	0.00	185.94	29.36	29.36	29.36
Membership Dues	0.00	0.00	110.00	0.00	0.00	0.00	225.00
Education/Training	0.00	0.00	0.00	52.97	0.00	0.00	0.00
Mileage	0.00	0.00	0.00	124.04	63.84	0.00	0.00
Repair/Maint	0.00	0.00	0.00	3,531.68	17,637.78	210.65	539.58
Utilities	0.00	0.00	0.00	8,533.07	1,432.12	1,091.67	1,244.50
Advertising & Legal Notices	0.00	0.00	0.00	223.56	0.00	15.81	76.00
Insurance--General Liability	0.00	6,094.69	0.00	0.00	0.00	0.00	0.00
Insurance--Property	0.00	9,507.00	0.00	0.00	0.00	0.00	0.00
Insurance--Boiler/Machinery	0.00	0.00	0.00	563.00	0.00	0.00	0.00
Janitorial Services	0.00	0.00	23.96	7,255.75	1,880.00	1,635.00	1,886.69
Misc Contractual	0.00	0.00	13.47	5,226.72	107.64	233.17	114.23
Library Books & Periodicals	0.00	0.00	2,086.86	14,398.38	4,544.05	4,710.72	2,907.30
Digital Materials	0.00	0.00	0.00	6,139.92	0.00	0.00	0.00
Special Collections	0.00	0.00	0.00	1,640.28	90.21	184.69	459.75
Office Supplies	0.00	0.00	189.98	415.99	36.09	45.96	103.37
Materials/Supplies	0.00	0.00	0.00	556.08	124.61	42.16	558.71
Materials/Supplies--Program	0.00	0.00	242.50	1,009.20	280.59	650.71	673.75
Postage	0.00	0.00	0.00	463.74	89.79	120.84	63.98
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Hardware/Software	0.00	0.00	0.00	30,757.60	0.00	0.00	0.00
<b>Expense Total:</b>	<b>0.00</b>	<b>40,061.38</b>	<b>57,144.16</b>	<b>241,924.30</b>	<b>75,719.55</b>	<b>58,962.69</b>	<b>82,561.75</b>

\*The City transferred its accounts to a new financial software system which affected reports for the first three months.



# Monthly Expenditures

APRIL 2026

For Fiscal: 2025-2026 Period Ending: 04/30,  
83% of budget year

	Feb	Mar	Apr	Year to Date	Current Total Budget	Percent Used
Salaries/Wages	10,634.38	10,634.38	10,634.38	117,461.75	138,786.00	84.6%
Salaries/Wages	29,661.19	29,165.17	29,023.75	331,872.37	411,343.00	80.7%
FICA	3,035.83	3,020.98	3,010.18	33,828.98	42,407.00	79.8%
IPERS	3,832.38	3,814.07	3,800.70	42,305.39	51,501.00	82.1%
Deferred Comp-457	400.00	400.00	400.00	3,887.50	4,800.00	81.0%
Employee Assistance Program	0.00	0.00	0.00	300.00	300.00	100.0%
Wellness Program	22.50	0.00	0.00	157.50	360.00	43.8%
Health Insurance	4,496.18	4,496.18	4,496.18	27,782.46	32,529.00	85.4%
Dental Insurance	574.64	287.32	287.32	3,115.99	3,303.00	94.3%
Vision Insurance	32.92	32.92	32.92	361.52	312.00	115.9%
HSA Expense	982.72	982.72	982.72	8,301.72	7,203.00	115.3%
Life Insurance/ADD/LTD/STD	380.89	380.89	380.89	3,800.53	4,833.00	78.6%
Workers' Comp Insurance	0.00	0.00	0.00	274.02	400.00	68.5%
Membership Dues	432.00	0.00	0.00	767.00	860.00	89.2%
Education/Training	0.00	0.00	0.00	52.97	1,000.00	5.3%
Mileage	0.00	50.03	63.08	300.99	450.00	66.9%
Repair/Maint	68.47	479.98	54.48	22,522.62	37,579.00	59.9%
Utilities	421.85	1,457.02	2068.4	16,248.63	28,000.00	58.0%
Advertising & Legal Notices	70.86	38.00	70.99	495.22	1,500.00	33.0%
Insurance--General Liability	0.00	0.00	0.00	6,094.69	6,086.10	100.1%
Insurance--Property	0.00	0.00	0.00	9,507.00	9,808.18	96.9%
Insurance--Boiler/Machinery	0.00	0.00	0.00	563.00	635.00	88.7%
Janitorial Services	149.99	3,406.75	1,948.72	18,186.86	23,000.00	79.1%
Misc Contractual	58.59	1,997.62	1086.26	8,837.70	5,500.00	160.7%
Library Books & Periodicals	3,543.25	3,617.60	4,481.31	40,289.47	56,000.00	71.9%
Digital Materials	859.86	0.00	0	6,999.78	7,000.00	100.0%
Special Collections	398.23	392.90	898.09	4,064.15	6,000.00	67.7%
Office Supplies	40.20	208.47	345.96	1,386.02	3,000.00	46.2%
Materials/Supplies	76.26	228.33	187.86	1,774.01	4,000.00	44.4%
Materials/Supplies--Program	552.76	532.94	1293.76	5,236.21	7,800.00	67.1%
Postage	67.78	72.22	71.97	950.32	1,375.00	69.1%
Miscellaneous	0.00	0.00	188.94	188.94	900.00	21.0%
Computer Hardware/Software	0.00	6.00	1,461.12	32,224.72	36,000.00	89.5%
<b>Expense Total:</b>	<b>60,793.73</b>	<b>65,702.49</b>	<b>67,269.98</b>	<b>750,140.03</b>	<b>934,570.28</b>	<b>80.3%</b>

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# Library Special Revenue

## APRIL 2026

For Fiscal: 2025-2026 Period Ending: 4/30/2026

Revenue Acct	Expense Acct	April	YTD Revenue	YTD Expenditures
141-4100-44302	141-4100-65025	Enrich Iowa	10,500.15	5,029.11
141-4100-47050	141-4100-65070/65020	Donations/Memorials/Grants	16,487.32	5,056.82
141-4100-45040/47051	141-4100-65023/65024	Friends of the Library	10,053.54	9,545.54
141-4100-47057	141-4100-65023/65024	Friends (Library Use Memorials)	207.52	207.52
<b>TOTAL</b>			<b>37,248.53</b>	<b>19,838.99</b>



# 2026-27 Budget

Expenditures		FY26	FY27	% Change
041-4100-60110	Salary/Wages--Administration	138,786.00	146,949.94	5.9%
041-4100-60130	Salary/Wages--Clerical	411,343.00	414,659.00	0.8%
041-4100-61100	FICA	42,407.00	42,963.08	1.3%
041-4100-61300	IPERS	51,501.00	53,015.88	2.9%
041-4100-61420	Deferred Comp--457	4,800.00	4,800.00	0.0%
041-4100-61430	Employee Assistance Program	300.00	300.00	0.0%
041-4100-61440	Wellness Program	360.00	270.00	-25.0%
041-4100-61500	Health Insurance	32,529.00	43,012.32	32.2%
041-4100-61501	Dental Insurance	3,303.00	3,844.56	16.4%
041-4100-61502	Vision Insurance	312.00	395.04	26.6%
041-4100-61503	HSA Expense	7,203.00	9,599.70	33.3%
041-4100-61550	Life Insurance/ADD/LTD/STD	4,833.00	4,833.00	0.0%
041-4100-61599	Workers' Comp Insurance	400.00	270.00	-32.5%
041-4100-62100	Membership Dues/Subscriptions	860.00	920.00	7.0%
041-4100-62300	Education/Training	1,000.00	2,000.00	100.0%
041-4100-62700	Mileage	450.00	500.00	11.1%
041-4100-63100	Repair/Maint--Bldg/Grounds	20,000.00	21,040.00	5.2%
041-4100-63710	Utilities	28,000.00	23,000.00	-17.9%
041-4100-64020	Marketing	1,500.00	1,700.00	13.3%
041-4100-64082	Insurance--General Liability	6,086.10	6,512.00	7.0%
041-4100-64083	Insurance--Property	9,808.18	10,495.00	7.0%
041-4100-64084	Insurance--Boiler/Machinery	635.00	679.00	6.9%
041-4100-64090	Janitorial Services	23,000.00	23,600.00	2.6%
041-4100-64990	Misc Contractual	1,000.00	6,000.00	500.0%
041-4100-65020	Library Books & Periodicals	56,000.00	56,000.00	0.0%
041-4100-65021	Digital Materials	7,000.00	8,200.00	17.1%
041-4100-65022	Special Collections	6,000.00	6,800.00	13.3%
041-4100-65060	Office Supplies	3,000.00	3,000.00	0.0%
041-4100-65070	Materials/Supplies	4,000.00	5,300.00	32.5%
041-4100-65079	Materials/Supplies--Program	7,800.00	8,300.00	6.4%
041-4100-65080	Postage	1,375.00	1,000.00	-27.3%
041-4100-65990	Miscellaneous	900.00	500.00	-44.4%
041-4100-67240	Computer Hardware/Software	36,000.00	37,140.00	3.2%
<b>Total Expenditures</b>		<b>912,491.28</b>	<b>947,598.52</b>	<b>3.8%</b>

# Accreditation Results



The library was awarded Tier 3 Status (full accreditation) through the State Library of Iowa Accreditation and Standards program. To reach Tier 3, the library met at least 67 standards, demonstrating excellence across staffing, training, collections, facilities, and governance, as measured by specific benchmarks.

Accreditation means IPL will receive the maximum Direct State Aid available under Iowa's funding formula and strengthens the library's competitiveness for additional funding opportunities. The library's accreditation is valid through June 2029.

## TIER 1 STANDARDS

29/29 Required | IPL Meets All

- ✓ Library is governed by a library board of trustees
- ✓ Duties of the library board
- ✓ Board adopts an annual budget
- ✓ Library is funded by its city
- ✓ Bylaws
- ✓ Board meeting frequency
- ✓ Four required written policies
- ✓ Ongoing board development opportunities
- ✓ Financial and statistical reports provided at board meetings
- ✓ Library follows requirements as to fiscal year, audits, and budgets
- ✓ Orientation program for new board members
- ✓ Director is paid and certified
- ✓ Written job descriptions and salary ranges
- ✓ Director written performance evaluation
- ✓ Director participates in continuing education during work time
- ✓ Library determines annual circulation
- ✓ Library provides access to news sources
- ✓ Library offers public access Internet-enabled devices
- ✓ Library counts number of Internet uses
- ✓ Library provides a printer for public use
- ✓ Library has a telephone with voice mail
- ✓ Library has email address
- ✓ Library hours are fixed and posted
- ✓ Library provides reference and readers' advisory service

- ✓ Library has a current and maintained public access catalog
- ✓ Summer Reading Program for children
- ✓ Library has a book return
- ✓ Library determines number of annual visits
- ✓ Library board reviews ADA Checklist for Existing Facilities

## **TIER 2 STANDARDS**

12/12 Required | IPL Meets All

- ✓ Director provides board with information about library related laws
- ✓ Library keeps borrower registrations up to date
- ✓ Library has a written plan
- ✓ Library has paid staff
- ✓ Provides wireless access for the public
- ✓ Provides a current and maintained online public access catalog
- ✓ Participation as interlibrary loan borrower and lender
- ✓ Minimum number of days and hours of service
- ✓ Space for child and family use
- ✓ Free programming for customers of all ages
- ✓ Uses public relations methods
- ✓ Develops good community relations

## **TIER 3 STANDARDS**

6/6 Required | IPL Meets All

- ✓ Orientation program for new employees
- ✓ Withdrawal of library materials
- ✓ Addition of library materials
- ✓ Current website
- ✓ Library's online catalog is remotely available
- ✓ All library services are available to all individuals when the library is open

## **NON-TIER STANDARDS**

20/38 Required | IPL Meets 32/38

- ✓ Board adopts at least two optional policies

- ✓ Library is funded by its county
- \_\_\_ Trustees attend county-wide meetings
  - ✓ Director informs board of pending library related legislation
  - ✓ Director attends county-wide meetings
  - ✓ Staff written performance evaluation
  - ✓ Library provides funding for professional memberships, conferences, or CE opportunities
  - ✓ Continuing education opportunities for director and other staff
  - ✓ Materials for special needs groups
  - ✓ Library provides non-traditional physical collections
  - ✓ Computer replacement schedule
- \_\_\_ Separate computer location for children and/or young adults
  - ✓ Computer/Internet training for public
  - ✓ Library has access to broadband Internet
  - ✓ Provides access to online databases
  - ✓ Provides access to downloadable resources
  - ✓ Provides access to digitized local collections
  - ✓ Free access to tax supported public library services
  - ✓ Provide equipment to play any audiovisual materials owned
- \_\_\_ Directional signs indoors
  - ✓ Library provides staff trained in reference and readers' advisory service
  - ✓ Public meeting space for library programming and other groups
  - ✓ Space for young adults
- \_\_\_ Library has a makerspace
- \_\_\_ Provides self-service automation
  - ✓ Library allows patrons to use credit cards
  - ✓ Provides outreach services
  - ✓ Provides free children's programming
  - ✓ Provides free young adult programming
  - ✓ Provides free adult programming
  - ✓ Collaboration with other community organizations to provide services
  - ✓ Accepts requests for reserves for library materials
  - ✓ Accommodates access to collections and services to persons with disabilities
  - ✓ Adequate and convenient parking for library customers
  - ✓ Adequate and convenient ADA accessible parking
- \_\_\_ Adequate public seating
  - ✓ Adequate staff workspace
  - ✓ Space needs assessment

# Director's Report



## MAY 2026

### Friends of the Library Receive \$10,000

The Friends of the Indianola Public Library Foundation were selected to receive a \$10,000 gift from 100 Women Who Care Indianola.



### New Braille Picture Books

The library now has a small selection of Braille picture books thanks to a generous donation from a community member. We hope to continue to add to the collection as budget, space, and availability allow. Patrons can browse our Braille books simply by searching "Braille" in the catalog.

### National Library Week: Find Your Joy

Mayor Richardson signed a proclamation celebrating National Library Week. Sponsored by the American Library Association, the week encourages people to visit, support, and use library services.



### Library Legislation

The Iowa Legislation adjourned without passing new legislation affecting library operations or policy.

### Library Board Appointments

Mayor Richardson appointed Sally Van Dorin and Lisa Parker to the library board with terms ending in 2032. These terms begin July 1.



# Circulation

APRIL 2026

Print	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
Adults	3,761	3,516	3,277	36,908	35,892	33,769
Teens	491	425	352	4,814	4,534	4,306
Children	4,973	5,807	5,201	47,968	56,562	53,481
<b>Total</b>	<b>9,225</b>	<b>9,748</b>	<b>8,830</b>	<b>89,690</b>	<b>96,988</b>	<b>91,556</b>

Special	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
DVDs & Video Games	1,752	1,823	1,850	15,700	18,417	17,747
Magazines	189	134	127	1,337	1,145	975
Audiobooks	103	112	59	1,391	1,019	851
Games & Puzzles	577	726	740	5,678	7,483	7,479
Library of Things	66	67	110	568	715	835
STEM Kits	NA	41	123	NA	220	1,602
<b>Total</b>	<b>2,687</b>	<b>2,903</b>	<b>3,009</b>	<b>24,674</b>	<b>28,999</b>	<b>29,489</b>

Digital	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
Ebooks	1,821	1,589	1,740	18,031	17,506	17,398
Eaudio books	1,874	2,205	2,595	16,300	19,547	24,320
Digital Magazines	125	263	473	2,026	2,836	3,912
Streaming Videos	159	160	211	1,790	1,710	1,974
<b>Total</b>	<b>3,979</b>	<b>4,217</b>	<b>5,019</b>	<b>38,147</b>	<b>41,599</b>	<b>47,604</b>

TOTAL TO DATE	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
	15,891	16,868	16,858	152,511	167,586	168,649



# Programs and Services

APRIL 2026

Program Attendance	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
Adults	93	189	99	1,405	1,340	1,093
Teens	136	147	129	934	998	947
Children	838	883	641	9,345	8,819	7,618
Library Meetings	20	27	19	207	181	207
<b>Total</b>	<b>1,087</b>	<b>1,246</b>	<b>888</b>	<b>11,891</b>	<b>11,338</b>	<b>9,865</b>

Number of Programs	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
Adults	11	19	8	104	126	82
Teens	7	8	6	50	61	45
Children	31	34	38	315	357	365
<b>Total</b>	<b>49</b>	<b>61</b>	<b>52</b>	<b>469</b>	<b>544</b>	<b>492</b>

User Statistics	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
New Library Cards	124	75	75	867	763	655
Door Count	7,021	6,776	6,401	63,779	67,527	62,697
Number of Home Deliveries	7	3	2	87	47	48
Home Delivery Checkouts	147	68	35	1,111	781	591
ILL Items Loaned	20	24	31	186	224	262

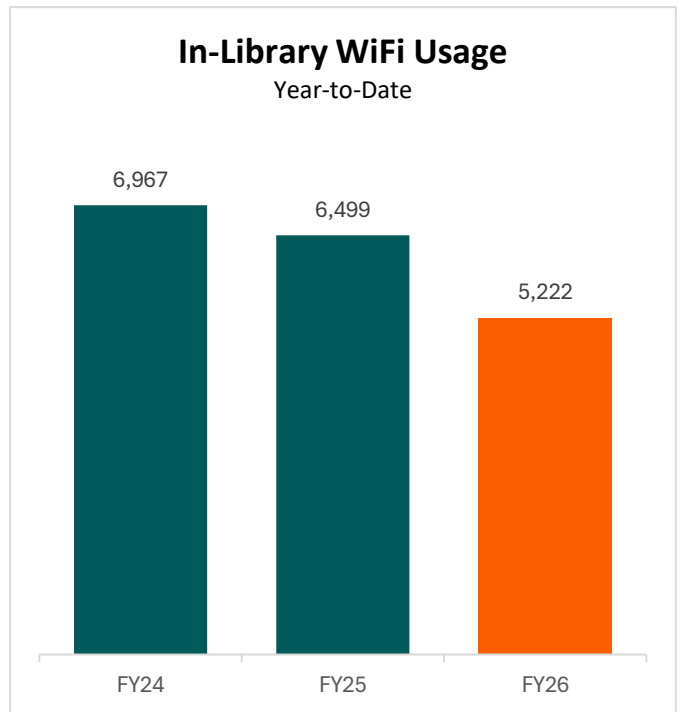
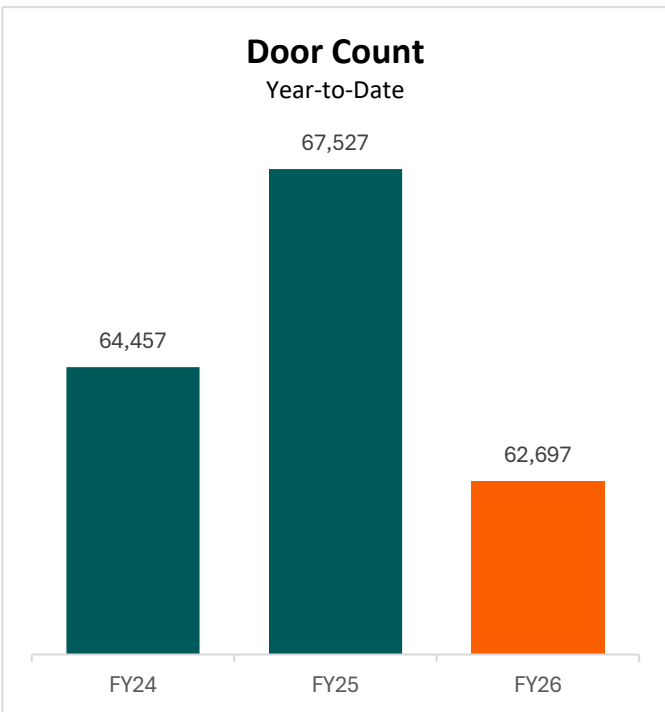
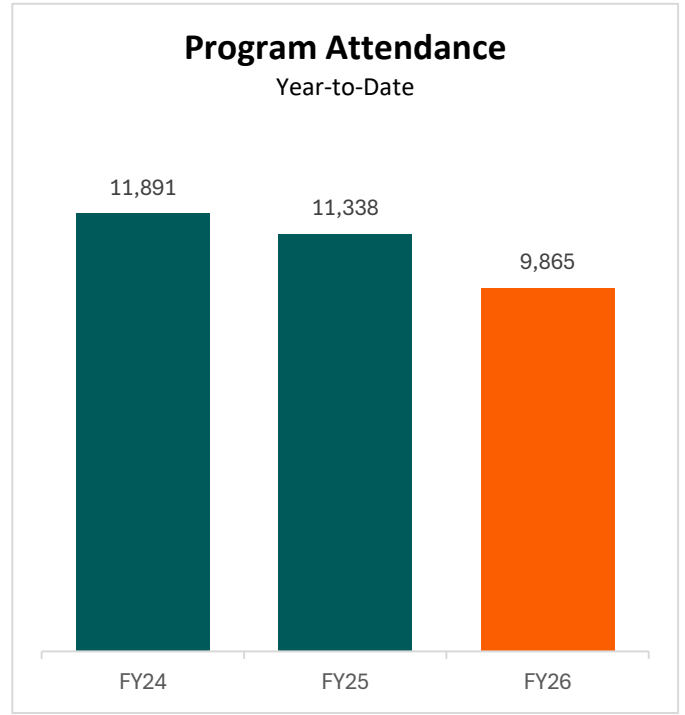
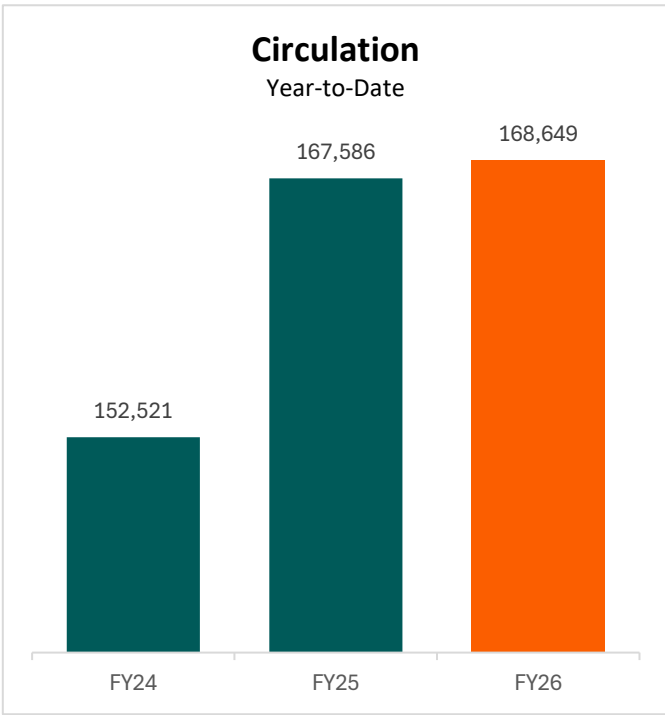
Computer Usage	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
Public Computers	315	306	374	3,127	3,038	3,120
WiFi Sessions	646	743	623	6,997	6,499	5,222
WiFi Unique Users	243	340	298	2,702	2,861	2,459
IPL App Launches	1,925	2,171	2,249	17,948	21,457	20,072
App Page Views	2,699	2,858	2,915	22,733	28,499	26,133

Meeting Room Usage	APR 2024	APR 2025	APR 2026	YTD-FY24	YTD-FY25	YTD-FY26
Number of Meetings	13	16	16	134	159	193
Meeting Attendance	70	79	48	820	800	781



# YTD Activity Summary

APRIL 2026



# Director's Report



## April 2026

### National Library Week: April 19-25

Next week is National Library Week highlighting the role libraries play in communities. Sponsored by the American Library Association, it encourages visiting, supporting, and using library services, featuring special focus days like Right to Read Day (April 20) and Library Workers Day (April 21). Mayor Richardson plans to recognize the library with an official proclamation

### De-Escalation Training

Alison, Jacy, and I participated this week in de-escalation training offered by WeLIFT and Homeward Inc. which focused on recognizing early signs of volatile situations and defusing them before they escalate.

### Revolutionary Iowans Display

The library is hosted a temporary exhibit in March highlighting Revolutionary Iowans, created by Iowa PBS as part of the celebration of America's 250th anniversary. The kiosk featured Iowans who embody a revolutionary spirit through community engagement, advocacy, innovation, and leadership.

