

# COUNTY LIBRARY

6 Cities and Woodbury County (Rural Services Basic Levy) provide allocation for the County Library Budget based on population of cities and townships.

Fund 0061

County allocation from Fund 0011

From: Ryan R. Ericson, Finance/Budget Director, Board of Supervisor's Office

RE: FY 2027 Budget Allocation

Date : January 5, 2026

**County Library Allocation  
FY 2027**

| <u>Cities &amp; Townships</u> | <u>2020<br/>Population</u>                                        | <u>Per Cent</u> | <u>FY 2027<br/>Allocations</u> |
|-------------------------------|-------------------------------------------------------------------|-----------------|--------------------------------|
| Bronson                       | 294                                                               | 2.45            | 8,570                          |
| Danbury                       | 320                                                               | 2.67            | 9,328                          |
| Hornick                       | 255                                                               | 2.12            | 7,433                          |
| Lawton                        | 943                                                               | 7.86            | 27,488                         |
| Moville                       | 1,687                                                             | 14.05           | 49,175                         |
| Pierson                       | <u>337</u>                                                        | <u>2.81</u>     | <u>9,823</u>                   |
| Subtotal                      | 3,836                                                             | 31.96           | 111,817                        |
| Woodbury Townships            | <u>8,168</u>                                                      | <u>68.04</u>    | <u>238,091</u>                 |
| Total to be allocated         | <u>12,004</u>                                                     | <u>100.00</u>   | <u>349,908</u>                 |
| Total Budget Request          | <div style="border: 1px solid black; padding: 2px;">349,908</div> |                 |                                |

# Woodbury County Library



825 Main Street – Box 625

Moville, IA 51039

712-873-3322

January 5, 2026

Michelle Skaff  
Woodbury County Auditor  
Woodbury County Courthouse  
620 Douglas St. – Room 103  
Sioux City, IA. 51101

The following are figures that were finalized by the Woodbury County Library Board of Trustees at the November 19, 2025 Woodbury County Library Board Public Budget Hearing meeting. These figures represent the budget for the Woodbury County Library's Fiscal Year 2027.

|         |       |                                          |              |
|---------|-------|------------------------------------------|--------------|
| Fund    | 10002 | Department Head                          | 54,448       |
| 0061    | 10003 | Wage Plan Emp. Full-time                 | 79,036       |
|         | 10100 | Wage Plan Emp. Part-time                 | 66,225       |
| Account | 11000 | FICA County Contribution                 | 14,846       |
| 33      | 11100 | IPERS County Contribution                | 23,664       |
|         | 11300 | Employee Hospitalization                 | 26,907       |
|         | 11701 | Life Insurance                           | 115          |
|         | 11702 | Dental                                   | 1,126        |
|         | 11703 | LTD Insurance                            | 560          |
| Dept.   | 1220* | Temporary Non Tax                        | 0            |
| 6400    | 25000 | Gas and Oil                              | 2,280        |
|         | 26000 | Stationary/Forms/General Office Supplies | 2,369        |
|         | 26100 | Books and Magazines                      | 32,400       |
|         | 39901 | Program Service                          | 0            |
|         | 40000 | Advertisement                            | 180          |
|         | 41200 | Postage and Mailing                      | 720          |
|         | 41300 | Mileage                                  | 1,200        |
|         | 41400 | Telephone Expense                        | 4,020        |
|         | 42200 | School of Instruction                    | 1,500        |
|         | 43000 | Natural and LP Gas                       | 720          |
|         | 43100 | Electric Light and Power                 | 14,700       |
|         | 43200 | Water /Sewer/Garbage                     | 552          |
|         | 44000 | Motor Vehicle Maintenance/Repairs        | 1,020        |
|         | 44400 | Equipment Maintenance/Repairs            | 600          |
|         | 44100 | Building Maintenance/Repairs             | 0            |
|         | 45000 | Building Rent                            | 19,220       |
|         | 46200 | Bookmobile/Liability/Property Insurance  | 0            |
|         | 6105* | Buildings (Cap. Improvement)             | 0            |
|         | 63500 | Motor Vehicle Purchase                   | 0            |
|         | 63600 | Office Equipment & Furniture             | <u>1,500</u> |

**\$349,908 Total Asking for FY2027**

Thank you for your service to the Woodbury County Library. We appreciate your continued assistance. Please call if you have questions (721-873-3322). Polly Meissner, Library Board President (605-670-0572). Carol Nelson, Library Board Financial Secretary (712-540-2836).

Sincerely,  
  
Donna M. Chapman  
Library Director

Cc: Karen James  
Ryan Ericson

| <b>Woodbury County Library</b>     | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Department Head (Director)         | 38,800           | 39,300           | 40,300           | 42,718           | 48,464           | 58,657           | 54,448           |
| Wage Plan Employee (F.T.)          | 26,000           | 26,000           | 29,000           | 57,540           | 51,074           | 74,910           | 79,036           |
| Wage Plan Employee (P.T.)          | 77,500           | 77,500           | 67,000           | 50,000           | 50,472           | 57,964           | 66,225           |
| FICA County Contribution           | 7,939            | 8,600            | 10,222           | 12,600           | 12,600           | 14,237           | 14,846           |
| IPERS County Contribution          | 9,267            | 10,700           | 12,812           | 15,812           | 13,000           | 17,428           | 23,664           |
| Employee Hospitalization           | 7,000            | 14,000           | 16,000           | 18,000           | 19,000           | 25,265           | 26,907           |
| Life Ins.                          | 190              | 100              | 100              | 120              | 100              | 115              | 115              |
| Dental                             | 800              | 800              | 800              | 800              | 900              | 1,057            | 1,126            |
| LTD                                | 400              | 400              | 400              | 400              | 450              | 528              | 560              |
| Temporary Non Tax                  | -                | -                | -                | -                | -                | -                | -                |
| Gas and Oil                        | 1,800            | 1,800            | 1,800            | 2,250            | 2,250            | 2,280            | 2,280            |
| Office Supplies                    | 2,000            | 2,300            | 2,300            | 2,000            | 2,300            | 2,369            | 2,369            |
| Books and Magazines                | 36,000           | 36,000           | 36,000           | 36,000           | 36,000           | 37,800           | 32,400           |
| Program Service Fee                | -                | -                | -                | -                | -                | -                | -                |
| Publications, Notices, Advertising | -                | -                | -                | 300              | 300              | 180              | 180              |
| Postage and Mailing                | 750              | 750              | 750              | 750              | 750              | 720              | 720              |
| Mileage                            | 1,350            | 1,350            | 1,350            | 1,350            | 2,000            | 1,200            | 1,200            |
| Telephone Expense                  | 3,300            | 3,300            | 3,600            | 4,000            | 4,000            | 4,020            | 4,020            |
| Employee Training/Staff Expenses   | -                | -                | -                | -                | 1,500            | 1,500            | 1,500            |
| Natural and LP Gas                 | 700              | 750              | 750              | 900              | 2,000            | 720              | 720              |
| Electric Light and Power           | 7,250            | 7,250            | 9,500            | 9,800            | 9,800            | 10,260           | 14,700           |
| Water and Garbage                  | 380              | 380              | 380              | 380              | 380              | 300              | 552              |
| Repair & Maint. - Vehicle          | 500              | 600              | 1,000            | 1,500            | 1,500            | 1,020            | 1,020            |
| Equipment Maintenance              | 300              | 400              | 400              | 400              | 400              | 600              | 600              |
| Building Maintenance               | -                | -                | -                | -                | -                | -                | -                |
| Buildings Rent                     | 12,000           | 12,000           | 14,400           | 14,400           | 14,400           | 14,420           | 19,220           |
| Bookmobile Insurance               | 2,500            | -                | -                | -                | -                | -                | -                |
| Buildings (Cap. Improvement)       | -                | -                | -                | -                | -                | -                | -                |
| Motor Vehicle Purchase             | -                | -                | -                | -                | -                | -                | -                |
| Office Equipment & Furniture       | 1,500            | 1,500            | 1,500            | 1,500            | 1,500            | 1,500            | 1,500            |
| <b>Total</b>                       | <b>238,226</b>   | <b>245,780</b>   | <b>250,364</b>   | <b>273,520</b>   | <b>275,140</b>   | <b>329,050</b>   | <b>349,908</b>   |



Woodbury County

# Budget Comparison Report

## Account Detail

|                                                          |                          |           |      | Comparison 1<br>Budget |                 | Comparison 1<br>to Parent<br>Budget |       |  |
|----------------------------------------------------------|--------------------------|-----------|------|------------------------|-----------------|-------------------------------------|-------|--|
|                                                          |                          |           |      | Parent Budget          |                 |                                     | %     |  |
|                                                          |                          |           |      | 2025-2026              | 2026-2027       | Increase /                          |       |  |
|                                                          |                          |           |      | Budget Director        | Budget Director | (Decrease)                          |       |  |
| Account Number                                           |                          |           |      |                        |                 |                                     |       |  |
| Fund: 0061 - COUNTY LIBRARY                              |                          |           |      |                        |                 |                                     |       |  |
| Function: 0104 - LONG-TERM DEBT/CAPITAL LOAN FY 2014 CIP |                          |           |      |                        |                 |                                     |       |  |
| Expense                                                  |                          |           |      |                        |                 |                                     |       |  |
| <a href="#">0061-01-0104-000-51000</a>                   | LONG TERM DEBT RETIREMEN | 11,568.96 | 0.00 | 0.00                   | 0.00            | 0.00                                | 0.00% |  |
| Total Expense:                                           |                          | 11,568.96 | 0.00 | 0.00                   | 0.00            | 0.00                                | 0.00% |  |
| Total Function: 0104 - LONG-TERM DEBT/CAPITAL LOAN FY 2  |                          | 11,568.96 | 0.00 | 0.00                   | 0.00            | 0.00                                | 0.00% |  |

Budget Comparison Report

|                                                          |  |                            |        |      | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |      |       |
|----------------------------------------------------------|--|----------------------------|--------|------|------------------------------|------------------------------|-------------------------------------|------|-------|
|                                                          |  |                            |        |      | Parent Budget                |                              |                                     | %    |       |
|                                                          |  |                            |        |      | 2025-2026<br>Budget Director | 2026-2027<br>Budget Director | Increase /<br>(Decrease)            |      |       |
| Account Number                                           |  |                            |        |      |                              |                              |                                     |      |       |
| Function: 0113 - LONG-TERM DEBT/CAPITAL LOAN FY 2017 CIP |  |                            |        |      |                              |                              |                                     |      |       |
| Expense                                                  |  |                            |        |      |                              |                              |                                     |      |       |
| 0061-01-0113-000-52000                                   |  | INTEREST PAYMENTS - GENER, | 431.04 | 0.00 | 0.00                         | 0.00                         | 0.00                                | 0.00 | 0.00% |
| Total Expense:                                           |  |                            | 431.04 | 0.00 | 0.00                         | 0.00                         | 0.00                                | 0.00 | 0.00% |
| Total Function: 0113 - LONG-TERM DEBT/CAPITAL LOAN FY 2  |  |                            | 431.04 | 0.00 | 0.00                         | 0.00                         | 0.00                                | 0.00 | 0.00% |

# Budget Comparison Report

|                                                                      |                                |                             |                             |                                          | Comparison 1<br>Budget                        | Comparison 1<br>to Parent<br>Budget | %                        |
|----------------------------------------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------------------------|-----------------------------------------------|-------------------------------------|--------------------------|
|                                                                      |                                |                             |                             |                                          | 2025-2026<br>Budget Director                  | 2026-2027<br>Budget Director        |                          |
| Account Number                                                       |                                | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | 2025-2026<br>YTD Activity<br>Through Jun | Parent Budget<br>2025-2026<br>Budget Director | 2026-2027<br>Budget Director        | Increase /<br>(Decrease) |
| <b>Function: 6400 - COUNTY ENVIRONMENT &amp; EDUC/COUNTY LIBRARY</b> |                                |                             |                             |                                          |                                               |                                     |                          |
| <b>Revenue</b>                                                       |                                |                             |                             |                                          |                                               |                                     |                          |
| <a href="#">0061-1-33-6400-25930</a>                                 | REIMBURSE. - OTHER ENTITY      | 87,688.46                   | 47,516.62                   | 49,658.01                                | 88,223.00                                     | 111,817.00                          | 23,594.00 26.74%         |
| <a href="#">0061-4-33-6400-81000</a>                                 | DONATIONS                      | 4,500.00                    | 545.00                      | 5,110.00                                 | 0.00                                          | 0.00                                | 0.00 0.00%               |
| <a href="#">0061-4-33-6400-84900</a>                                 | MISCELLANEOUS                  | 0.00                        | 5,843.07                    | 0.00                                     | 0.00                                          | 0.00                                | 0.00 0.00%               |
|                                                                      | <b>Total Revenue:</b>          | <b>92,188.46</b>            | <b>53,904.69</b>            | <b>54,768.01</b>                         | <b>88,223.00</b>                              | <b>111,817.00</b>                   | <b>23,594.00 26.74%</b>  |
| <b>Expense</b>                                                       |                                |                             |                             |                                          |                                               |                                     |                          |
| <a href="#">0061-33-6400-000-10002</a>                               | DEPARTMENT HEADS               | 47,287.29                   | 50,486.74                   | 28,764.86                                | 55,347.00                                     | 54,448.00                           | -899.00 -1.62%           |
| <a href="#">0061-33-6400-000-10003</a>                               | WAGE PLAN EMPLOYEES            | 61,829.09                   | 60,752.83                   | 25,782.80                                | 74,910.00                                     | 79,036.00                           | 4,126.00 5.51%           |
| <a href="#">0061-33-6400-000-10100</a>                               | WAGE PLAN EMP. PART TIME       | 32,900.76                   | 43,997.44                   | 25,232.43                                | 57,964.00                                     | 66,225.00                           | 8,261.00 14.25%          |
| <a href="#">0061-33-6400-000-10400</a>                               | OVERTIME                       | 0.00                        | 0.00                        | 78.80                                    | 0.00                                          | 0.00                                | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-11000</a>                               | FICA - CNTY CONTRIBUTION       | 9,811.78                    | 11,579.26                   | 5,950.12                                 | 13,991.00                                     | 14,846.00                           | 855.00 6.11%             |
| <a href="#">0061-33-6400-000-11100</a>                               | IPERS - CNTY CONTRIBUTION      | 13,443.19                   | 14,244.07                   | 7,469.36                                 | 17,399.00                                     | 23,664.00                           | 6,265.00 36.01%          |
| <a href="#">0061-33-6400-000-11300</a>                               | EMPLOYEE HOSPITALIZATION       | 22,730.02                   | 23,065.85                   | 10,788.89                                | 25,265.00                                     | 26,907.00                           | 1,642.00 6.50%           |
| <a href="#">0061-33-6400-000-11701</a>                               | LIFE INSURANCE                 | 115.20                      | 115.20                      | 57.60                                    | 115.00                                        | 115.00                              | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-11702</a>                               | DENTAL INSURANCE               | 1,057.32                    | 1,057.32                    | 499.29                                   | 1,057.00                                      | 1,126.00                            | 69.00 6.53%              |
| <a href="#">0061-33-6400-000-11703</a>                               | LTD INSURANCE                  | 561.03                      | 568.61                      | 279.06                                   | 528.00                                        | 560.00                              | 32.00 6.06%              |
| <a href="#">0061-33-6400-000-25000</a>                               | GAS & OIL                      | 1,322.89                    | 1,382.87                    | 760.87                                   | 2,280.00                                      | 2,280.00                            | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-26000</a>                               | STATIONARY/FORMS/GENERA        | 2,159.44                    | 1,985.59                    | 2,073.45                                 | 2,369.00                                      | 2,369.00                            | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-26100</a>                               | MAGAZINES & BOOKS              | 36,128.65                   | 35,080.45                   | 19,365.74                                | 36,000.00                                     | 32,400.00                           | -3,600.00 -10.00%        |
| <a href="#">0061-33-6400-000-40000</a>                               | Publications, Notices & Advert | 561.00                      | 595.87                      | 31.20                                    | 180.00                                        | 180.00                              | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-41200</a>                               | POSTAGE & MAILING              | 582.71                      | 533.07                      | 389.60                                   | 720.00                                        | 720.00                              | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-41300</a>                               | EMPLOYEE MILEAGE               | 1,037.95                    | 1,211.49                    | 542.50                                   | 1,200.00                                      | 1,200.00                            | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-41400</a>                               | TELEPHONE EXPENSE              | 3,074.54                    | 3,453.24                    | 2,019.10                                 | 4,020.00                                      | 4,020.00                            | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-42200</a>                               | SCHOOL OF INSTRUCTION          | 0.00                        | 0.00                        | 760.00                                   | 1,500.00                                      | 1,500.00                            | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-43000</a>                               | NATURAL & LP GAS               | 671.74                      | 648.88                      | 676.85                                   | 720.00                                        | 720.00                              | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-43100</a>                               | ELECTRIC LIGHT & POWER         | 9,634.41                    | 9,618.45                    | 9,517.60                                 | 10,260.00                                     | 14,700.00                           | 4,440.00 43.27%          |
| <a href="#">0061-33-6400-000-43200</a>                               | WATER & SEWER                  | 389.63                      | 396.05                      | 206.94                                   | 552.00                                        | 552.00                              | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-44000</a>                               | REPAIR & MAINTENANCE: VEH      | 92.50                       | 0.00                        | 235.05                                   | 1,020.00                                      | 1,020.00                            | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-44400</a>                               | REPAIR & MAINTENANCE: EQL      | 863.00                      | 64.20                       | 0.00                                     | 600.00                                        | 600.00                              | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-45000</a>                               | RENTALS: BUILDINGS             | 2,400.00                    | 14,400.00                   | 14,400.00                                | 19,220.00                                     | 19,220.00                           | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-62400</a>                               | Permanent Landscaping          | 0.00                        | 6,377.40                    | 0.00                                     | 0.00                                          | 0.00                                | 0.00 0.00%               |
| <a href="#">0061-33-6400-000-63600</a>                               | MACHINERY & EQUIPMENT: O       | 28,384.06                   | 1,296.20                    | 0.00                                     | 1,500.00                                      | 1,500.00                            | 0.00 0.00%               |
|                                                                      | <b>Total Expense:</b>          | <b>277,038.20</b>           | <b>282,911.08</b>           | <b>155,882.11</b>                        | <b>328,717.00</b>                             | <b>349,908.00</b>                   | <b>21,191.00 6.45%</b>   |
| <b>Total Function: 6400 - COUNTY ENVIRONMENT &amp; EDUC/COU</b>      |                                | <b>-184,849.74</b>          | <b>-229,006.39</b>          | <b>-101,114.10</b>                       | <b>-240,494.00</b>                            | <b>-238,091.00</b>                  | <b>2,403.00 -1.00%</b>   |

Budget Comparison Report

|                                                               |                           |            |             | Comparison 1    | Comparison 1    |            |                    |
|---------------------------------------------------------------|---------------------------|------------|-------------|-----------------|-----------------|------------|--------------------|
|                                                               |                           |            |             | Budget          | to Parent       |            |                    |
|                                                               |                           |            |             | Budget          | Budget          |            |                    |
|                                                               |                           |            |             | 2025-2026       | 2026-2027       | Increase / | %                  |
|                                                               |                           |            |             | Budget Director | Budget Director | (Decrease) |                    |
| Account Number                                                |                           |            |             |                 |                 |            |                    |
| Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION |                           |            |             |                 |                 |            |                    |
| Revenue                                                       |                           |            |             |                 |                 |            |                    |
| <a href="#">0061-0-01-9001-90400</a>                          | AUDITORS TRANSFERS: OTHER | 186,114.00 | 93,608.00   | 93,930.00       | 187,859.00      | 238,091.00 | 50,232.00 26.74%   |
| Total Revenue:                                                |                           | 186,114.00 | 93,608.00   | 93,930.00       | 187,859.00      | 238,091.00 | 50,232.00 26.74%   |
| Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A        |                           | 186,114.00 | 93,608.00   | 93,930.00       | 187,859.00      | 238,091.00 | 50,232.00 26.74%   |
| Total Fund: 0061 - COUNTY LIBRARY:                            |                           | -10,735.74 | -135,398.39 | -7,184.10       | -52,635.00      | 0.00       | 52,635.00 -100.00% |
| Report Total:                                                 |                           | -10,735.74 | -135,398.39 | -7,184.10       | -52,635.00      | 0.00       | 52,635.00 -100.00% |

Fund Summary

|                       |                             |                             |                                          | Parent Budget                | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %        |
|-----------------------|-----------------------------|-----------------------------|------------------------------------------|------------------------------|------------------------------|-------------------------------------|----------|
| Fund                  | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | 2025-2026<br>YTD Activity<br>Through Jun | 2025-2026<br>Budget Director | 2026-2027<br>Budget Director | Increase /<br>(Decrease)            |          |
| 0061 - COUNTY LIBRARY | -10,735.74                  | -135,398.39                 | -7,184.10                                | -52,635.00                   | 0.00                         | 52,635.00                           | -100.00% |
| Report Total:         | -10,735.74                  | -135,398.39                 | -7,184.10                                | -52,635.00                   | 0.00                         | 52,635.00                           | -100.00% |