



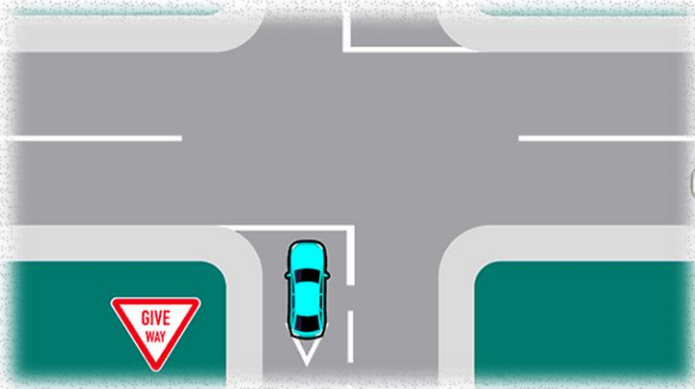
IMFOA
Iowa Municipal Finance
Officers Association

Intersections: Where Cities and Their Libraries Meet

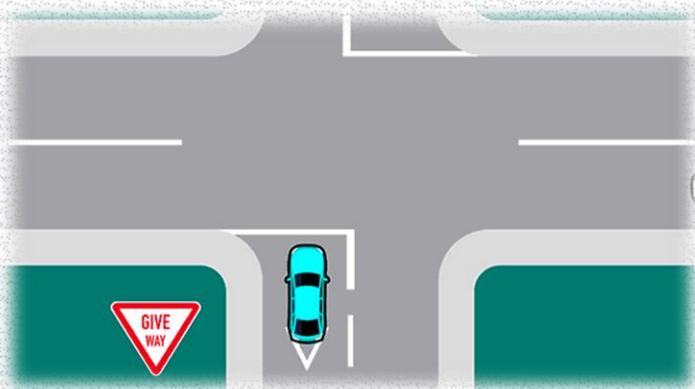
IMFOA Fall Conference October 2025

Facilitated By

Brenda Hall and Bonnie McKewon
brenda.hall@iowa.gov / bonnie.mckewon@iowa.gov



**Where We're
Headed**



Intersections: Cities and Their Libraries

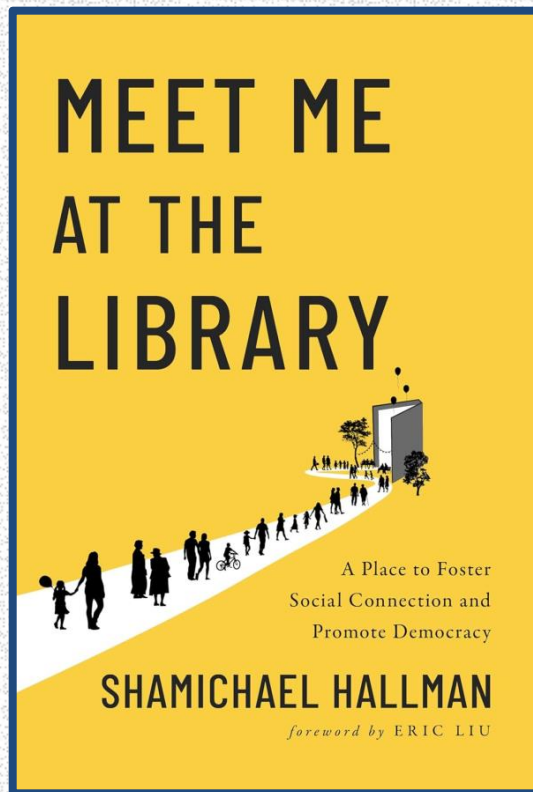
- ☐ Buildings
- ☐ Budgets
- ☐ Personnel
- ☐ Supportive Relationships

Comfort Breaks As Needed 😊

What Are Some Noteworthy Services and Programs That Your Library Offers?



Public Libraries Are Involved In Civic Bridge Building

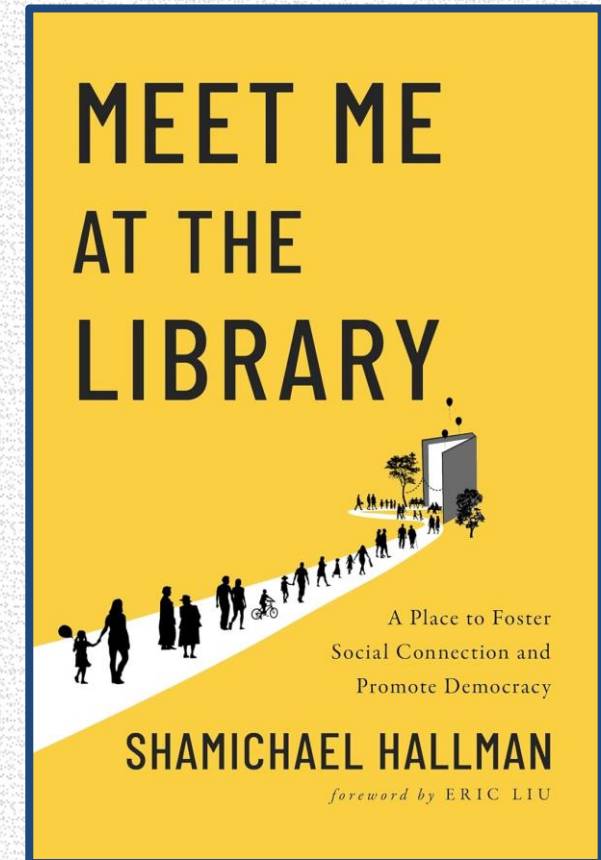


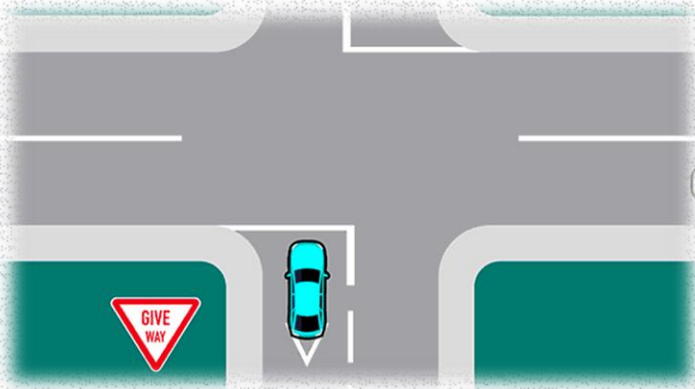
Library Service That Promotes Civic Health Can Include:

- ☐ Food pantries
- ☐ Summer lunches for kids
- ☐ Cooking classes [cultural foods featured in various months, etc]
- ☐ Library of Things Collections [bike helmets, blood pressure cuffs, defibrillators, etc]
- ☐ StoryWalks
- ☐ Seed exchanges

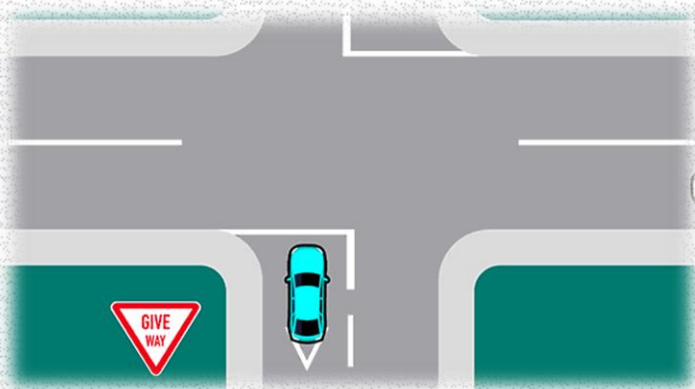
Library Service That Promotes Education & Cultural Programming Can Include:

- ☐ Print and digital collections
[Bridges and digital resources]
- ☐ Author talks
- ☐ Local, state, national history programs
- ☐ Performers for kids and adults
- ☐ Community Conversations
- ☐ Exhibits
- ☐ Polling Places





Buildings



Point of Intersection: City Building, Library Building



Estherville Public Library

A Connection to Standards

<https://www.statelibraryofiowa.gov/index.php/libraries/search/accred-stand>



Chapter 8: The Library Facility

Book Drop, Visitor Count, Parking Stalls, Staff Work Space, ADA Checklist, etc

<https://www.adachecklist.org/checklist.html>

City Libraries Are City Buildings



- ❑ Public libraries are city departments
- ❑ Public library buildings are on city property
- ❑ The city carries the library building insurance and its contents insurance
- ❑ Capital improvement projects should include improvements to the public library
- ❑ Policies regarding behaviors like smoking, drinking, carrying weapons, etc apply to the public library, along with all other city government buildings and city property

Building Issue: Library Upkeep and Maintenance

- ☐ Lawn care
- ☐ Shoveling
- ☐ Landscaping
- ☐ Custodial



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Building Issue: Capital Improvement Projects / Plans

- ☐ Many cities develop capital improvement plans for all city buildings; the city library should be included
- ☐ Extensive, expensive projects:
Roofs, windows, energy efficient lighting, HVAC systems, elevators, etc
- ☐ Plans are typically developed for 3-5 years, with an estimated life greater than one year, with a project cost approximately \$20,000.00 or greater
- ☐ Budgeting for capital improvement projects is critical for success

Building Issue: Weather Crisis, Infrastructure Failure, Decisions to Close the Library

- ❑ Cities must comply with state and federal orders regarding closing city buildings
- ❑ In turn, library boards must comply with their city's decision to close the library building for weather conditions or infrastructure failure
- ❑ There is no legal precedent for whether a library board can close a library over the objections of its city; that just hasn't been adjudicated yet
- ❑ Libraries **can** remain open through loss of power, water, and restrooms



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Building Issue:

Keys to the ~~Kingdom~~ ... To the Library Building



- ❑ **Keys to the Library:** Keys should be reserved for library staff, essential operational partners, public works, police chief, and fire chief
- ❑ **Property:** The library's furnishings and fixtures are city property, acquired with taxpayer dollars. Library staff are obliged to ensure that library furnishings and equipment are protected and secured.
- ❑ **Data Confidentiality:** Library staff are obliged to protect patron confidentiality and confidential records—the library has lots of those (**Iowa Code 22.7**)

Building Shout Outs



**From the
State Library
Collection of
Toolkits
...
Disaster
Preparedness
Toolkit**



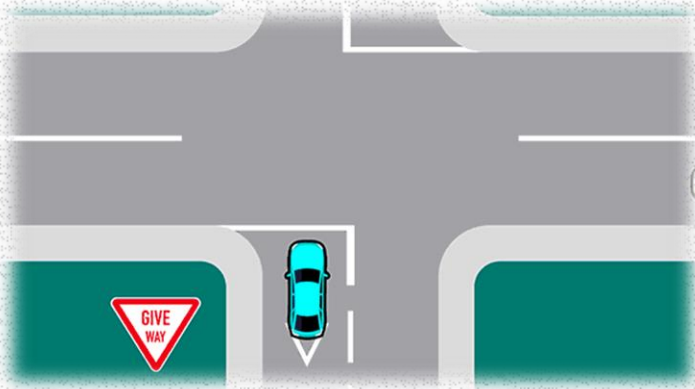
<https://statelibraryofiowa.gov/resources/toolkits-guides/disaster-preparedness>

From Disaster Response Template State Library of Iowa

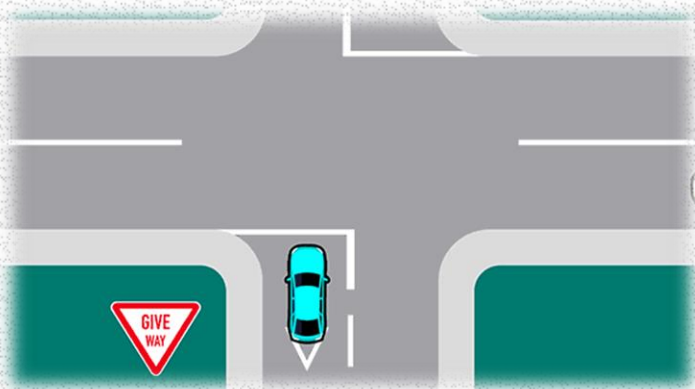
Other Services

Service Type	Company Name/Contact Person	Phone Number(s) (Indicate if 24/7)
Architect		
Carpenter		
Commercial Freezers		
Electrician		
Elevator		
Exterminator		
Fire/Alarm Detection System		
General Contractor		

Service Type	Company Name/Contact Person	Phone Number(s) (Indicate if 24/7)
HVAC System		
IT/Computer Consultant		
Janitorial Service		
Lawn/Grounds		
Legal Advisor		
Locksmith		
Mold Removal		
Online Catalog/Network		
Plumber		
Security		
Snow Removal		
Sprinklers (Fire Suppression)		
Tree Removal		
Website Host		



Budgets



Point of Intersection: City Budget, Library Budget

Public Library Standards with Budget Implications

Important State Laws

Our Top10 List of Questions

Re: Budget & Finance

A Connection to Standards

<https://www.statelibraryofiowa.gov/index.php/libraries/search/accred-stand>



#3 [Tier1] library board adopts an annual budget

#12 [Tier1] library director provides written financial & statistical reports for review at board meetings

#13 [Tier1] library follows statutory requirements as to fiscal year, audits...submits annual and other reports as requested by its funding authorities

Plus standards that speak to employing a library director, budgeting for staff salaries, budgeting for education expenses for staff and board

APPENDIX

Sample City-Library Ordinance

AN ORDINANCE TO (ESTABLISH A PUBLIC LIBRARY AND) TO PROVIDE FOR THE APPOINTMENT, POWERS AND DUTIES OF A BOARD OF LIBRARY TRUSTEES.

Be it Enacted by the Council of the City of _____, Iowa:

SECTION 1. PURPOSE. The purpose of this ordinance is to provide for the (establishment of a free public library for the city and for the) creation and appointment of a city library board of trustees, and to specify that board's powers and duties.

SECTION 2. PUBLIC LIBRARY. There is hereby established a free public library for the city, to be known as the _____ Public Library.

SECTION 3. LIBRARY TRUSTEES. The board of trustees of the _____ Public Library, hereinafter referred to as the board, consists of _____ members. All (residents) board members are to be appointed by the mayor with the approval of the council. (The nonresident member shall be appointed by the mayor with the approval of the board of supervisors.)

SECTION 4. QUALIFICATIONS OF TRUSTEES. All of the members of the board shall be bona fide citizens and residents of the city (except the nonresident member), and all shall be over the age of eighteen (18).



2021 EDITION

IOWA LIBRARY

TRUSTEE'S HANDBOOK



STATE LIBRARY
OF IOWA

WWW.STATELIBRARYOFIOWA.ORG

Your City-Library Ordinance: Library Board Authority Over Budget & Finance

6. To authorize the librarian to select and make purchases of books, pamphlets, magazines, periodicals, papers, maps, journals, other library materials, furniture, fixtures, stationery and supplies for the library within budgetary limits set by the board.

7. To authorize the use of the library by nonresidents of the city and to fix charges therefor.

8. To make and adopt, amend, modify or repeal rules and regulations, not inconsistent with ordinances and the law, for the care, use, government and management of the library and the business of the board, fixing and enforcing penalties for violations.

9. To have exclusive control of the expenditure of all funds allocated for library purposes by the council, and of all moneys available by gift or otherwise for the erection of library buildings, and of all other moneys belonging to the library including fines and rentals collected, under the rules of the board.

State Laws Regarding City Budgets, Library Budgets

Local Financial Support: Iowa Code 8A.222 (Formerly Iowa Code 256.69)

Commencing July 1, 1977, 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 or at least the monetary equivalent thereof when all or a portion of the funds are obtained from a source other than taxation, for the purpose of providing financial support to the public library which provides library services within the respective jurisdictions.

State Law == City Budgets, Library Budgets

General Fund: Iowa Code 384.3

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 moneys 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.

State Law == City Budgets, Library Budgets

Separate Accounts: Iowa Code 384.20

1. A city shall keep separate accounts corresponding to the programs and items in its adopted or amended budget, as recommended by the committee.
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 moneys may not be expended or encumbered except under an annual or continuing appropriation.

Vendor Direct Deposit Authorization Form

SECTION 1 – TRANSACTION TYPE

ARE YOU ADDING, CHANGING OR CANCELING THIS AGREEMENT?	☐ ADD	☐ CHANGE	☐ CANCEL
1) The agreement represented by this authorization remains in effect until canceled by the payee and until such time, payments made by the State of Iowa to you will be deposited into the account at the financial institution designated below.			
2) You are required to submit a new form for any change in banking designation or to cancel this authorization and revert to a state warrant.			
3) It is your responsibility to notify the State of Iowa any time an account is closed.			
4) An add or change in EFT status will be effective ten business days after entry into the State's accounting system.			
5) A cancellation will become effective immediately after entry into the State's accounting system.			

SECTION 2 – BUSINESS / INDIVIDUAL IDENTIFICATION INFORMATION

BUSINESS / INDIVIDUAL LEGAL NAME _____ Name Tax ID is Assigned To and Used for Tax Reporting	
BUSINESS NAME _____ DBA (Doing Business As) If Different than Legal Name	
SSN _____ Social Security Number	OR FEIN _____ Federal Employee ID Number
MAILING ADDRESS _____ Address to be used in case of Default to Check	
CITY _____	STATE _____ ZIP _____ Zip+4

SECTION 3 – BANKING INFORMATION

Section 3 <u>requires</u> one of two items:		1) Mail a voided check with this completed form, OR
		2) Financial Institution Representative box below is completed and signed by the financial institution
FINANCIAL INSTITUTION NAME _____		
FINANCIAL INSTITUTION ADDRESS _____		
CITY _____	STATE _____	ZIP _____ Zip+4
NAME ON ACCOUNT _____		
ROUTING TRANSIT NUMBER _____		
CUSTOMER ACCOUNT NUMBER _____		
ACCOUNT TYPE: ☐ SAVINGS ☐ CHECKING		
<u>REQUIRED IF REQUESTING A CHANGE:</u>		
OLD Routing Number: _____		OLD Account Number: _____
FINANCIAL INSTITUTION REPRESENTATIVE: (Required, if voided check not provided) I have verified the signature(s) and account numbers above. The Financial Institution is ACH capable and will comply with NACHA rules.		
REPRESENTATIVE NAME: _____		REPRESENTATIVE TITLE: _____
SIGNATURE: _____		DATE: _____

SECTION 4 – **REQUIRED** VENDOR AUTHORIZATION FOR ADD, CHANGE OR CANCELTION

I hereby authorize the Department of Administrative Services to deposit payments from the State of Iowa to the account designated on this form and to initiate any adjustments or debit entries to this account for any erroneous deposits in the amount of the error only. I also understand that the State of Iowa can only deposit funds into one financial institution and account.		
I certify that I am authorized to enter into this agreement as the account holder or on behalf of the account holder.		
AUTHORIZED NAME _____	TITLE _____	DATE _____
SIGNATURE _____		

Mail or Fax Completed Form to: Department of Administrative Services - State Accounting Enterprise

Fax Number
(515) 281-5255

Attn: EFT Administrator
Hoover State Office Building, 3rd FL
1305 E Walnut St
Des Moines, Iowa 50319

Phone Number
(515) 490-9341

Updated 9/2025

Consider Electronic Deposit For Enrich Iowa Funding

saeacctteam@iowa.gov

In your experience, what has been the most challenging aspect of understanding the library's budget in relation to the city's budget?





#10 : Does the council have to approve the library's bills?

What can the board and director do if the city isn't paying the library's bills on time?

The library board has the authority to approve its expenses. **The city council “approves” the library bills really as a formality.** Doing so at council meetings formally acknowledges that city funds have been spent, this is not giving *permission* for the funds to be spent.

The library board can pass a policy giving the library director permission to submit bills for payment—without board signatures—for any expenses already approved in the library's annual budget.

Iowa League of Cities: see *Resources > Administration > City Clerk Resources*
<https://iowaleague.org/resources/administration/>



#9 : Does the library board have authority to move money between line items?

Yes, it does. The city council has the power to allocate an annual appropriation to the library, but the library board decides how the library's annual budget will be spent.

In this way, the library is a unique city agency because the board can shift funding from one budget line item to another without council approval, as long as expenditures remain within the general budget allocation.



#8 : Can libraries use current fiscal year funds to pre-pay next fiscal year's bills?

While there isn't a law prohibiting it, **libraries are advised NOT to do it**. Doing so is unethical and goes against generally accepted accounting standards.

The State Auditor's Office says a city cannot prepay for goods not received or services not yet rendered, so such claims should not be paid until the goods or services have been received. Payment in advance would not guarantee receipt of the goods or services, thereby putting public funds at risk.

Article VII Section 1 Constitution of Iowa

<https://www.legis.iowa.gov/law/statutory/constitution>



#7 : Who pays the city attorney's fee when the library director or board needs legal advice?

Look to your city ordinances, as well as through the city's written policies and procedures, to learn what kind of arrangement is in effect for your city. If your town is not large enough to have a city attorney on staff, it likely operates under one of these scenarios:

- ☐ The city contracts for legal services with a private law firm or a specific private attorney by paying an annual fee that covers a finite number of legal work hours
- ☐ The city allocates funds to each department and assigns a line item for legal services in that department's budget
- ☐ The city allows its departments to consult with the city attorney as needed, with or without rules such as prior permission, and the fees are paid from the city's general fund because there is a line item to cover this in the city's overall annual budget.



#6 : Can cities appropriate donations to the library and use those donations to pay for other city expenses?

No. Cities doing so would risk litigation.

Iowa Code 384.20 <https://www.legis.iowa.gov/law> provides the basis by which library donations, memorials, gifts and bequests can be carried over in the budget from year to year and saved for special purchases. These types of accounts are commonly called “trust accounts.”

Once donations, memorials, gifts and bequests are deposited into the library’s trust account, they are officially set aside for the library’s purposes and cannot be diverted for other city purchases.

#5 : Does the city decide whether unspent library funds can be carried over at the end of the fiscal year?



Yes

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.



#4 : Are libraries allowed to contribute money from their allocated budgets—or from donations, bequests, etc.—to their Friends Groups, to their Foundation, to local scholarships or fundraising projects?

No...

Article III Section 31 of the Constitution of Iowa states in part that no public money or property shall be appropriated for local or private purpose.

<https://www.legis.iowa.gov/law/statutory/constitution>

Iowa Code Chapter 721.2 is entitled “Non-felonious Misconduct in Office.”

Subsection 5 says that it is illegal for a public employee to permit any person to use public property for any private purpose and for personal gain.

<https://www.legis.iowa.gov/law>

#3 : Can library boards invest donations or bequests into CDs or some other investment vehicle?

Iowa Code Chapter 12B
Iowa Code Chapter 12C
<https://www.legis.iowa.gov/law>



No. Doing so violates municipal accounting standards and state law.

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 hefty bequest.



#2 : Do public libraries have tax-exempt status? Or are they considered 501c(3)s ?

**Yes, public libraries have tax-exempt status
No, public libraries are not considered 501c(3)**

<https://www.legis.iowa.gov/law>

Iowa Code 450.4

Iowa Code 427.1

Iowa Code 423.3

See also IRS Publication 536 entitled “Charitable Contributions”

<https://www.irs.gov/pub/irs-pdf/p526.pdf>



#1 : Are city clerks required to provide monthly financial reports to the library director?

Yes. The authoritative documentation that compels city clerks to provide monthly reports to city agencies comes from the Iowa League of Cities website <https://iowaleague.org/>

Resources > Administration > Minutes

Also

Resources > Finance > Finance Reporting for the City Council

Also

Resources > Finance > City Council Management of Finances

If problems persist, the library board must talk with the city council and urge them to insist that the city clerk complies with state law

Budget Shout Outs



ENRICH IOWA REPORT | FISCAL YEAR 2024

Uses & Impacts of Enrich Iowa Funding to Iowa Libraries for Open Access, Interlibrary Loan Reimbursement, and Direct State Aid Library Programs

The State Library of Iowa annually administers funding appropriated by the Iowa Legislature to libraries in Iowa. Enrich Iowa consists of three programs to aid libraries in offering improved service to Iowans:

- **OPEN ACCESS** enables Iowans to check out physical materials at participating libraries, providing them with direct access to more materials and information resources.
- **INTERLIBRARY LOAN REIMBURSEMENT** provides Iowans with equal access to library resources by supporting loans of materials among all types of libraries.
- **DIRECT STATE AID** improves public library services and reduces inequities among communities.

This report is submitted to the Iowa Legislature and Governor in accordance with Iowa Code Section 8A.209.

FY24 ENRICH IOWA FUNDING

PROGRAM	AMOUNT
Open Access	\$900,000
Interlibrary Loan	\$464,823
Direct State Aid	\$1,100,000
TOTAL APPROPRIATION	\$2,464,823

ITEMS BORROWED IN FY24

Open Access
2,537,632
Interlibrary Loan
380,960

Brenda Hall, Interim State Librarian

Find out more at
www.StateLibraryofIowa.gov

OPEN ACCESS

Open Access provides Iowans with direct access to more library materials and information resources. It enables eligible customers to go to participating libraries and directly check out physical materials.

As a result, Iowans have greater access to more library resources, more choices in library service, and the convenience of using a library where they work, shop, or visit. The state reimburses the loaning library a small amount for each item checked out to offset expenses.

LIBRARY IMPACT: 495 Iowa libraries (public and academic) participated in the Open Access program in FY24.

INTERLIBRARY LOAN REIMBURSEMENT

Interlibrary Loan Reimbursement provides Iowa citizens with equal access to library resources by encouraging and supporting the loaning of materials among all types of libraries. If a library does not own a book a local patron needs, the library can borrow it through interlibrary loan. Libraries are reimbursed with state funding to help offset costs.

LIBRARY IMPACT: 545 Iowa libraries (public and non-public) participated in the Interlibrary Loan Reimbursement program in FY24.

DIRECT STATE AID

Direct State Aid provides financial support to public libraries from state funds, with the goal of moving library service in Iowa closer to the ideal envisioned by library customers, librarians, and government officials.

Public libraries are required to submit a report on how they used the Direct State Aid money distributed to their library, which is reflected in the accompanying table featuring high-level categories on how the funding was spent.

LIBRARY IMPACT: Since 2014, Direct State Aid funding has helped lead to a **20.1 percent increase** in the number of accredited libraries in Iowa. In FY24, **468 public libraries** (out of 543) in Iowa received Direct State Aid funding.

2024 ACCREDITED LIBRARIES

Libraries renew their accreditation status on a three-year cycle. Congratulations to the 170 libraries below that renewed their status in 2024!

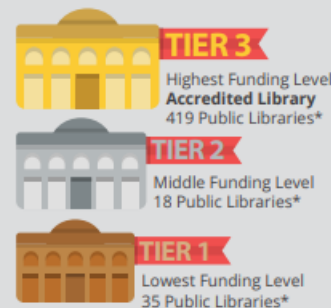
ACKLEY	COON RAPIDS	HARLAN	NORA SPRINGS	SIOUX CITY
ALBIA	CORALVILLE	HARTLEY	NORTH EN-	SLATER
ALDEN	CORNING	HOLSTEIN	GLISH	SLOAN
ALTA	COULTER	HOPKINTON	NORWALK	SOLOMON
ALTOONA	CRESTON	HUDSON	OAKLAND	SPENCER
ANITA	CRYSTAL LAKE	HUMBOLDT	OELWEIN	SPIRIT LAKE
ANKENY	CUMBERLAND	HUMESTON	OLIN	ST. ANSGAR
ARLINGTON	DE SOTO	INDEPENDENCE	ONAWA	STACYVILLE
ASHTON	DENVER	JANESVILLE	OSAGE	STANHOPE
ATLANTIC	DUBUQUE	JEWELL	OSKALOOSA	STORM LAKE
AVOCA	DUBUQUE	KEYSTONE	OSSIAN	SUMNER
BAGLEY	COUNTY	KNOXVILLE	OXFORD JUNC-	SWISHER
BANCROFT	DUMONT	LA PORTE CITY	TION	TIFFIN
BATTLE CREEK	DUNKERTON	LAKE CITY	PARKERSBURG	TRURO
BAXTER	EARLHAM	LAKE PARK	PATON	URBANDALE
BELLE PLAINE	ELDON	LAKE VIEW	PELLA	VAN METER
BETTENDORF	ELK HORN	LAKOTA	PLEASANTVILLE	VENTURA
BLAKESBURG	ELKADER	LANSING	POCAHONTAS	VICTOR
BLOOMFIELD	EMMETTSBURG	LAURENS	POLK CITY	VINTON
BONAPARTE	EXIRA	LE CLAIRE	RADCLIFFE	WATERLOO
BONDURANT	FAIRBANK	LE GRAND	REINBECK	WAUKEE
BURT	FAIRFIELD	LOHRVILLE	REMSEN	WAUKON
CARLISLE	FAYETTE	LOST NATION	RICHLAND	WEBSTER CITY
CEDAR FALLS	FENTON	LOWDEN	RINGSTED	WELLMAN
CEDAR RAPIDS	FERTILE	MANCHESTER	ROCK VALLEY	WELLSBURG
CHARITON	FONTANELLE	MARION	ROCKWELL	WESLEY
CHEROKEE	FORT ATKINSON	MCGREGOR	ROLAND	WEST BEND
CHURDAN	FREDERICKS-	MELBOURNE	SALEM	WEST LIBERTY
CLARINDA	BURG	MILFORD	SANBORN	WEST POINT
CLARION	GARNER	MITCHELLVILLE	SCOTT COUNTY	WEST UNION
CLARKSVILLE	GRAND JUNC-	MONONA	SCRANTON	WILTON
CLERMONT	TION	MORNING SUN	SHELL ROCK	WINFIELD
CLINTON	GREENE	MOUNT VER-	SIDNEY	WINTHROP
COLFAX	GREENFIELD	NON	SIGOURNEY	
COLUMBUS	GRIMES	NEW HAMPTON	SILVER CITY	
JUNCTION	GUTTENBERG	NEWELL	SIOUX CENTER	

DIRECT STATE AID FY24 Funding Spent by Category

CATEGORY	AMOUNT SPENT
Collections	\$569,019
Technology	\$142,710
Programming	\$121,603
Personnel	\$95,962
Furniture	\$77,800
Other	\$60,445
Capital Projects	\$32,462
TOTAL DISTRIBUTED	\$1,100,000

DIRECT STATE AID FUNDING FORMULA

The funding formula for **Direct State Aid** is based on three tiers of public library accreditation standards. Funding increases with greater compliance to standards, providing an incentive for libraries to improve service.



*In FY24, out of 543 public libraries in Iowa; 75 public libraries were not eligible for Direct State Aid funding.

Budget & Finance: Roles and Responsibilities of the Director, Board, and City

Category	Library Director	Library Board	City Council and Mayor	City Clerk or Administrator
ADVOCACY	Keeps the library board informed of library activities, needs and concerns.	Stays informed about library activities, needs and concerns.	Includes the library in planning and budgeting for capital improvement projects.	Stays informed about library activities, needs and concerns.
BUDGETING	Prepares a draft budget request.	Reviews draft budget request including line items. Approves final budget request based on board approved priorities. Supports and advocates for the budget request when presented to the city.	Determines and appropriates city funding to the library budget.	
MONTHLY EXPENDITURES	Explains monthly library expenditures to the board.	Approves monthly expenditures; ultimately and legally responsible for how funds are spent.	Reviews library bills from month-to-month and includes them with other city expenses for payment.	Pays library expenses following approval of those expenses by library board at its meetings.
FINANCIAL REPORTS	Provides library board with monthly financial reports.	Reviews monthly financial reports; prioritizes needs to match available funding. Has authority to shift funds from one line item to another as needed.		Provides library with monthly report showing paid expenditures and spending status (month-to-date and year-to-date)
COMMUNICATION	Informs city council, mayor, city staff about library activities, needs and concerns.	Informs city council, mayor, city staff about library activities needs and concerns.	Stays informed about library activities, needs and concerns.	Communicates process and practice behind budget amendments.

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**.)

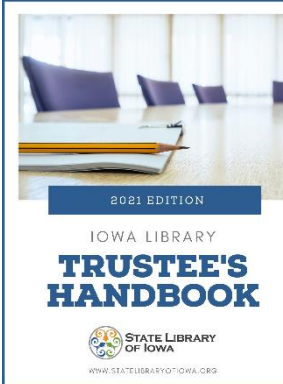
It is essential for library trustees to come to understand:

- ❖ 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



Public Library Statistics



PUBLICATION

Iowa Public Library Statistics

The "Big Stats Book" contains comprehensive data compiled from the Annual Survey on public library income, expenditures, collections, circulation and other measures for the previous fiscal year.

Access the FY24 Public Library Statistics →

Previous editions of the Iowa Public Library Statistics publication are archived on **Iowa Publications Online.**



<https://statelibraryofiowa.gov/resources/iowa-library-statistics>



HOME

VIDEOS

PLAYLISTS

COMMUNITY

CHANNELS

ABOUT

**28E AGREEMENTS:
THE LOGISTICS OF CONTRACTING LIBRARY
SERVICES**

PATRICK CALLAHAN
CALLAHAN MUNICIPAL CONSULTING
MARCH 11, 2022

1:13:58

28E Agreements: The Logistics of Contracting Library Services

State Library of Iowa Continuing Education • 109 views • 1 year ago

IA librarians link here for CE credit: <https://lsglm700.learnsoft.com/LSGLM/Login/ialearns.aspx?cid=88&showloi=1&svtab=6&loiid=1429> Chapter 28E of the Code of Iowa authorizes cities...



Get that Grant! Best Practices to Wow Funders and Bring Money to Your Library

State Library of Iowa Continuing Education • 83 views • 5 months ago

IA librarians link here for CE credit: <https://lsglm700.learnsoft.com/LSGLM/Login/ialearns.aspx?cid=88&showloi=1&svtab=6&loiid=2043> Step 1: Find the grant. Step 2: Get the grant. If only...

CC

**FINE-FREE LIBRARIES**

MARYANN MORI
STATE LIBRARY
AUGUST 26, 2021

1:13:22

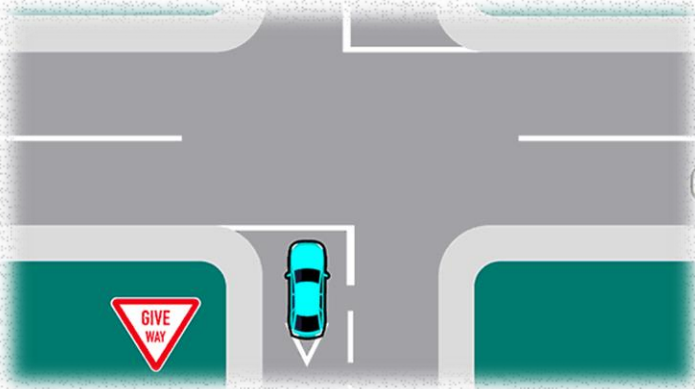
Fine-Free Libraries

State Library of Iowa Continuing Education • 192 views • 2 years ago

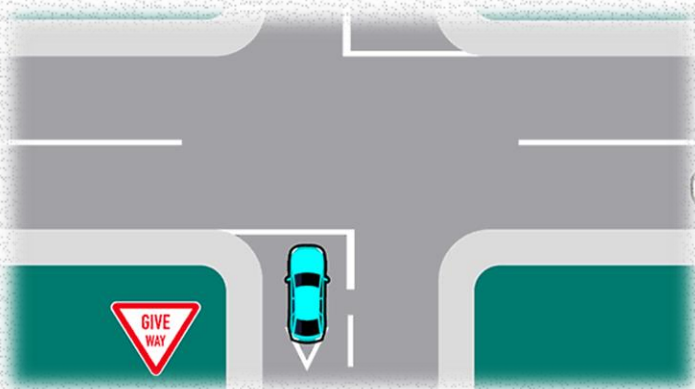
IA Learns CE link for IA librarians: <https://lsglm700.learnsoft.com/LSGLM/Login/ialearns.aspx?cid=88&showloi=1&svtab=6&loiid=933> There's a trend in libraries across the country that's...



Pause For Questions



People & Players



Point of Intersection: City Staff, Library Staff

Public Library Standards with HR Implications

**City-Library Ordinance Shows
Board Authority Within Limits**

Frequent Questions Re: Library Personnel

A Connection to Standards

<https://www.statelibraryofiowa.gov/index.php/libraries/search/accred-stand>



Chapter 3: Library Personnel

Directors need to meet endorsement requirements, boards need to evaluate their directors, boards need to ensure job descriptions for all staff positions, boards need to develop HR policies, boards and management provides a planned orientation program for new hires ...

And More

Back To Your City-Library Ordinance: Library Board Authority Over Library Personnel

4. To employ a librarian, and authorize the librarian to employ such assistants and employees as may be necessary for the proper management of the library, and fix their compensation; provided, however, that prior to such employment, the compensation of the librarian, assistants and employees shall have been fixed and approved by a majority of the members of the board voting in favor thereof.
5. To remove by a two-thirds vote of the board the librarian and provide procedures for the removal of assistants or employees for misdemeanor, incompetency or in attention to duty.
6. To authorize the librarian to select and make purchases of books, pamphlets, magazines, periodicals, papers, maps, journals, other library materials, furniture, fixtures, stationery and supplies for the library within budgetary limits set by the board.

Personnel Issue:

Library Employees are City Employees



- ❑ Library staff are on the city's payroll; paychecks are issued "City of"
- ❑ If there is a city salary matrix, library staff are included
- ❑ Library staff are included in the city's workers' compensation insurance
- ❑ The same city holidays are often observed by the public library; the same holiday benefits should apply to library staff
- ❑ Policies regarding behaviors like smoking and drinking on public property, OSHA compliance, etc apply to the library staff

Again ... Yes 😊

Library Employees are City Employees

- ❑ Public libraries do not exist without their cities—
cities established them
- ❑ Iowa Code 392 == City Administrative Agencies
- ❑ Iowa Code 392.5 == Library Boards
- ❑ Iowa Code 392.1 == The Relationship Between Cities and Their
Administrative Agencies

<https://www.legis.iowa.gov/publications/search>

Personnel Issue: HR Policies

- ❑ Personnel policies: board developed, city developed, or a combination of both?

It can be both but ...
the Iowa League of Cities General Counsel
advises library boards to adopt
the city's HR policies

- ❑ Insurance benefits is one reason.
Iowa Code 505.21 and Iowa Code 509.1



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Personnel Issue: Retaining Personnel Records



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- ❑ Where should library personnel records be kept?

Neither state nor federal law addresses this. At the library is logical, also logical to store duplicate copies at city hall

- ❑ Best practice is for library HR files to be stored at city hall
- ❑ Iowa Code Chapter 22.7 makes public employees' personnel files confidential, with limited information available to the public

Personnel Issue: The Board Can Do More, But the City Cannot Do Less

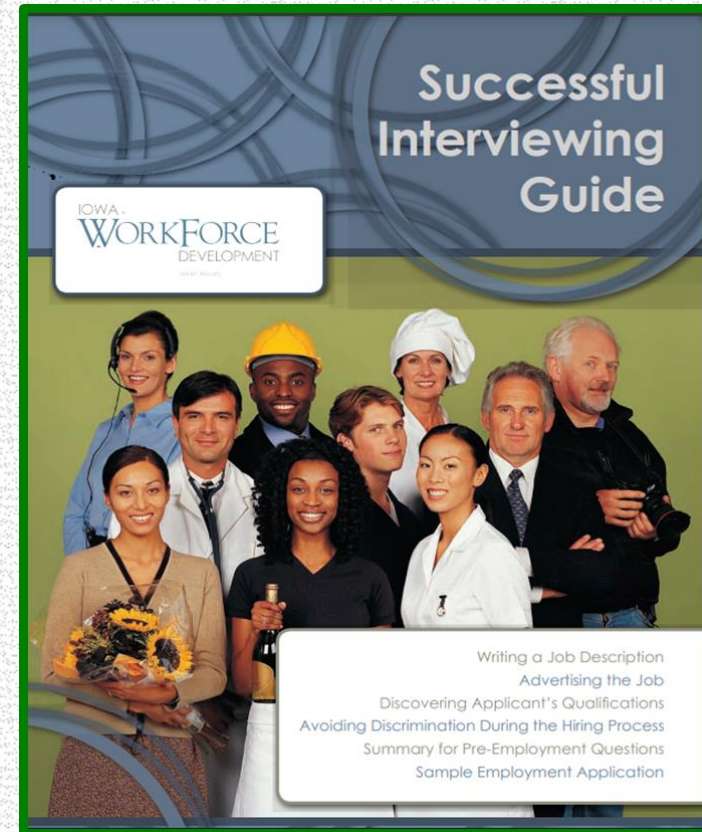
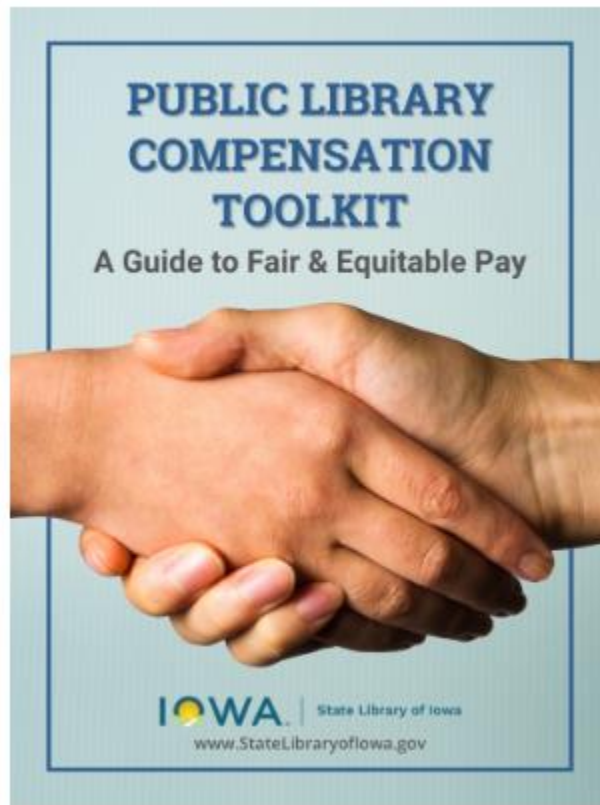


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- ❑ Boards can decide on higher wages for library staff; supported by Iowa law firms and opinions from the Iowa Attorney General's Office
- ❑ If cities provide pro-rated benefits to other part time city workers, they must do the same for library workers
- ❑ Iowa Code 216.6A prohibits wage discrimination based on gender
- ❑ There is a good Library Law FAQ on this topic!

People & Players Shout Outs



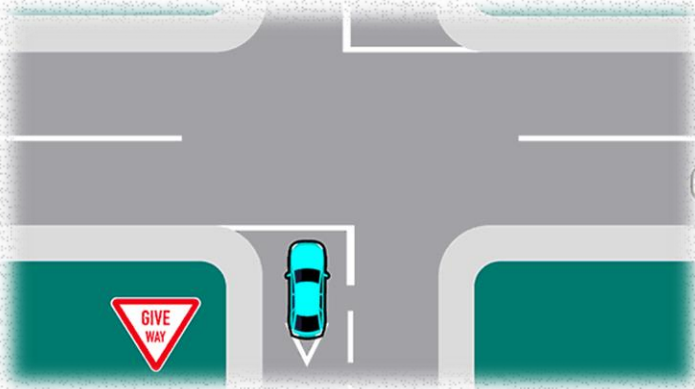


Two Webinars From August 2024 State Library's Continuing Education YouTube Channel

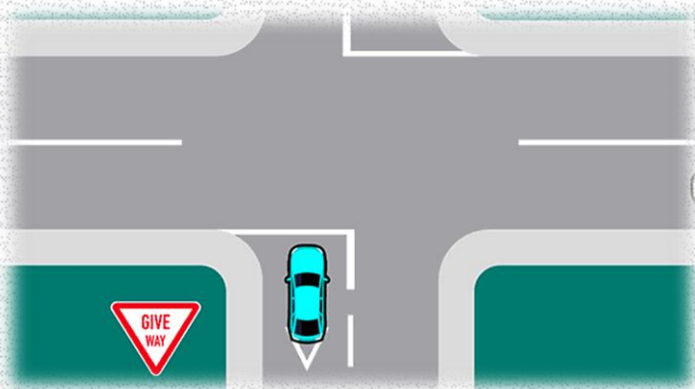
<https://www.youtube.com/@StateLibraryofIowaCE/featured>

From Iowa Workforce Development

<https://workforce.iowa.gov/jobs/skills/workshops-and-skills>



Relationships



Point of Intersection: Supportive Relationships

Public Library Standards: Relationships

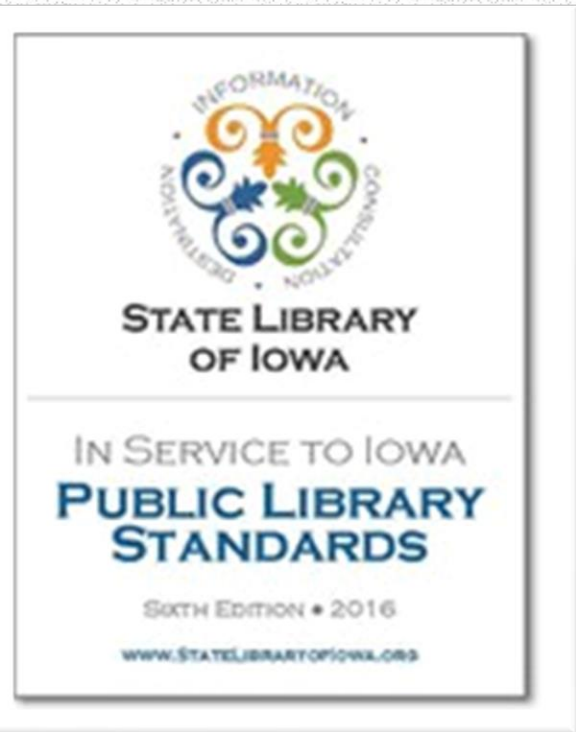
Library & City Team

Library Board Appointments

Public Libraries as Civic Partners

A Connection to Standards

<https://www.statelibraryofiowa.gov/index.php/libraries/search/accred-stand>



#70 [Tier 2] The library develops community relations by regularly communicating with elected officials, business leaders, and civic organizations.

#71 [non-tiered] The library offers outreach services ... including collections and programming provided at other community locations.

#75 [non-tiered] The library collaborates with other organizations, including agencies that serve special populations, to improve library service

The Importance & Value of Making Community Connections

- ❑ Expands the number and reach of city and library programs
- ❑ Fosters collaboration and resource sharing among like-minded agencies and organizations
- ❑ Builds community / financial support for the library and similar support for library partners
- ❑ Raises awareness of today's libraries and their evolving role in the community

Especially In Crisis Situations

**Public libraries provide important community assistance
in times of community crisis**

- **Cooling and warming shelters**
- **Shelter during tornados and derachos**
- **Help with financial / FEMA applications**
- **Respite from stress and clean-up**

Notably:

Cherokee PL and FEMA assistance

LIBRARY RESPONSE

Below is how the Cherokee Public Library assisted community during the 2024 flooding



COMMUNICATIONS

Staff assisted with sharing out messages from authoritative sources on our own social media platforms. Staff also worked with city hall to craft and disseminate messaging. Library staff also took to their personal accounts to combat misinformation in groups and by individuals

ACCESS

While it took 1.5 days to put all of our material and furniture back from the lower level, our WiFi and phone lines were open for reference questions and general assistance to the public

PRE-FEMA

Volunteers were able to work with community members to register property owners of their damage on 4 library computers set up as kiosks for flood response.

FEMA

Tyler is currently assisting as needed with city matters, and staff are assisting community members with faxes, emails, and copies



Cherokee Library & FEMA Assistance



Connecting With City Government

In Sioux City: Weekly Meetings with City Manager and City Dept Heads ... including the Library Director 😊

- Touch-base meetings regarding upcoming citywide events and dept events
- Dept heads participate in interviews for new city manager

Annual Joint Meeting: Sioux City Public Library Board and City Council

- In September in the Main Library meeting room
- Also attending: city manager, city legal, and library leadership team
- Library shares its annual report
- Information sharing and planning



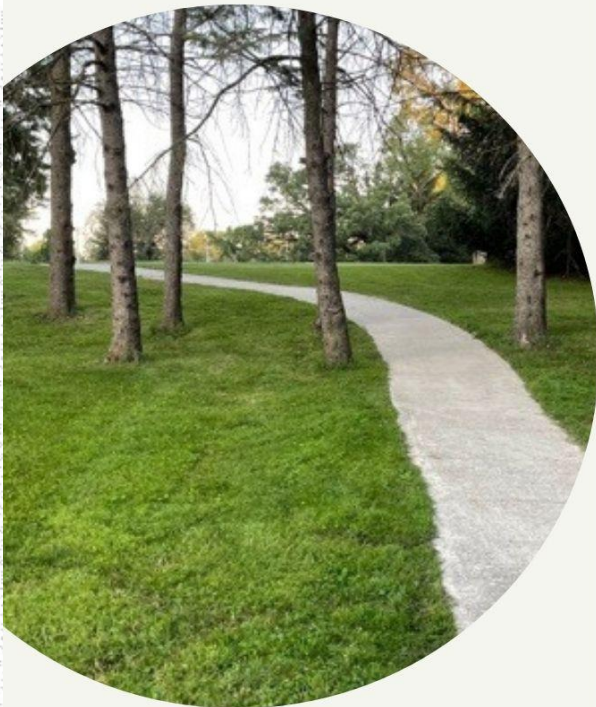
Riverside Back to School Pop-Up Park

*Tuesday August 12
6:00-7:30PM*

Riverside Park Shelter #5

All Ages Welcome!

"In partnership with Sioux City Parks & Rec, join us for a night of outdoor games and activities. Free food, games, and activities for the whole family, so all you have to bring is yourself !"



Library Mission Statement

A destination for opportunities to connect with other, to learn, and to enrich lives.



ERICSON
PUBLIC LIBRARY

Funded by:
United Way of Boone
County

Boone County
FORCE Board

Friends of the
Ericson Public Library

Special thanks to:
Anthony Calek



Rotary

Rotary Club of Boone



Contact

Ericson Public Library
702 Greene Street
515-432-3727 ext 3
ericson@boone.lib.ia.us

Story Walk

- Ericson Public
- Library's
- Storywalk Program

The Ericson Public Library is collaborating with Boone City Parks to install a permanent Story Walk® installation at McHose Park in Boone. To make a Story Walk®, the pages of a children's book or other literature are put into frames on steel post signs along a walking path. As you stroll down the trail you're directed to the next page in the story. The book will be changed out periodically by the Ericson Public Library to encourage continued use of the Story Walk®. Additional activities, QR codes, and other information will be included on the Story Walk® to further enhance the reader experience. Story Walk®

Relationship Shout Outs





2021 EDITION

IOWA LIBRARY
**TRUSTEE'S
HANDBOOK**



STATE LIBRARY
OF IOWA

WWW.STATELIBRARYOFIOWA.ORG



Chapter 9: Board Relationships with Director, Staff, and City

Board Relationship with the Director

Working relationships determine the culture of a library. Every effort should be made to maintain cordial and collaborative relationships. Chief among these relationships, because of its effect on the overall library administration, is the working relationship between the director and the board.

The board delegates all library management responsibility to the director. The board's job is monitoring the director's effectiveness in providing library service to the community. This system is effective because it has a board of trustees who represent the interests of the community and a qualified director who has the skills to make the library run efficiently within the parameters set by the board. How much does the board do and what are the responsibilities of the library director?

The director is a valuable resource to the board on all issues and often acts as the discussion leader on many issues that come before the board. The director should attend all board meetings and is expected to make well-supported recommendations regarding proposed changes to policies or services. The director should be expected to take part in deliberations to help the board make decisions in the best interests of library service to the community. It is the director's obligation to report to the board accurately and completely about how the library is being managed including problems, plans, and

<https://statelibraryofiowa.gov/support-training/library-boards>

MONDAY MORNING EYE-OPENER

IOWA | State Library of Iowa

May 19, 2025

Iowa Public Library Statistics Compilation

FY24 "Big Stats Book" Now Published

Just last week, State Library Communications Specialist Emily Bainter announced that the newest compilation of **Iowa Public Library Statistics** has been published. Every spring, the State Library provides this annual publication, taken from the data contributed to the **Public Library Annual Survey**.



The "**Big Stats Book**," as it's come to be known, contains data on library income and expenditures, director salaries, library collection size, circulation numbers, program attendance, and much more. Each section of the document is first arranged by population size code, then alphabetically by city name. Totals for population group comparisons, as well as statewide averages, are shown immediately following the alphabetical listings.

Of the 544 public libraries in Iowa, 515 submitted an annual survey for FY24. Only those public libraries that submitted a verified annual survey are included in the report. The data from all of the verified surveys are then compiled for a statewide look at the vitality of

JULY 2024

CITYSCAPE

A PUBLICATION OF THE IOWA LEAGUE OF CITIES

ANNUAL CONFERENCE TO OFFER WORKSHOPS SHOWCASING SIOUX CITY
Seaboard Triumph Foods Expo Center
Page 16

10 Iowa Finance Authority Launches New Iowa Profile Data Tool, Empowering Communities with Robust Insights	12 City Tools for Economic Development and Redevelopment Success	22 Closing the Gap – Making Up for Lost General Fund Revenue in the Era of HF 718
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Subscribe to **Monday Morning Eye-Opener** (State Library Publication)
Subscribe to **CityScape Magazine** (League of Cities Publication)



State Library of Iowa

<https://statelibraryofiowa.gov/support-training/legal-library-law>

Programs ▾

Support & Training ▾

Funding & Grants ▾

Resources ▾

I Want To... ▾

Home > Support & Training

Legal & Library Law

Library Law FAQs

Library Law FAQs is a database of topics on library-related laws and legal questions developed by the State Law Librarian.

The questions are meant to serve as a resource about the ways local, state and federal laws impact and affect the operation of the library and its services to the community. Librarians should reference this list to double-check understanding of library-related laws and bookmark this webpage as more questions and answers will be added regularly.

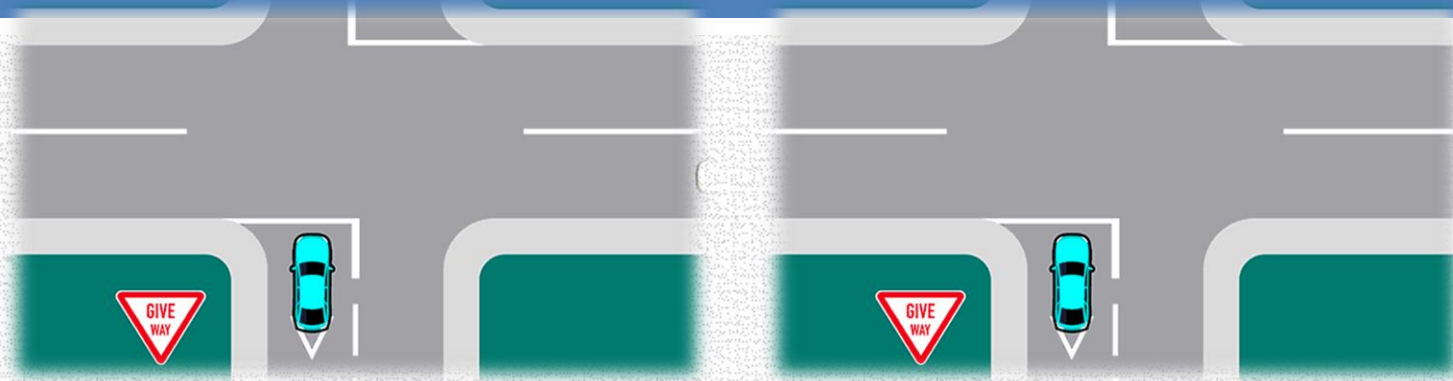
[Access Library Law FAQs](#) ↗

Resources ...

- ❑ **Code of Iowa** <https://www.legis.iowa.gov/publications/search>
- ❑ **Iowa Building Code** <https://dia.iowa.gov/licensing/building-code>
- ❑ **Iowa Department of Management** <https://dom.iowa.gov/>
- ❑ **Iowa Leagues of Cities** <https://iowaleague.org/>
- ❑ **Iowa Library Trustee's Handbook**
<https://www.statelibraryofiowa.gov/index.php/libraries/training-consulting/boards>

Resources ...

- ❑ **Iowa Public Information Board**
<https://ipib.iowa.gov/trainings/ipib-training-newly-elected-and-appointed-officials>
- ❑ **Iowa Public Library Statistics** <https://www.statelibraryofiowa.gov/index.php/libraries/services-resources/statistics>
- ❑ **Iowa Workforce Development** <https://workforce.iowa.gov/jobs/skills/workshops-and-skills>
- ❑ **In Service to Iowa: Public Library Standards**
<https://www.statelibraryofiowa.gov/index.php/libraries/search/accred-stand>
- ❑ **State Library Continuing Education YouTube Channel**
<https://www.youtube.com/c/StateLibraryofIowaContinuingEducation/featured>



Approaching The Intersection 😊

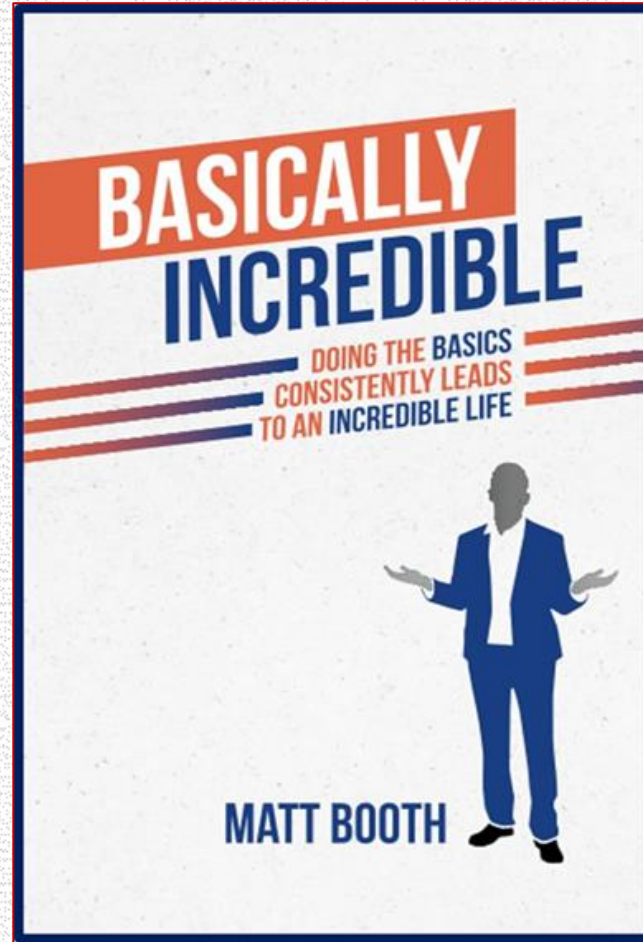
**Which of today's intersections
will be most beneficial for your
city and library to pursue?**

What Are Your Take-Aways?

**Buildings ... Budgets
Personnel ... Relationships**

Big Ideas Book Discussion Series

February 2024



The Boardroom Webinar Series

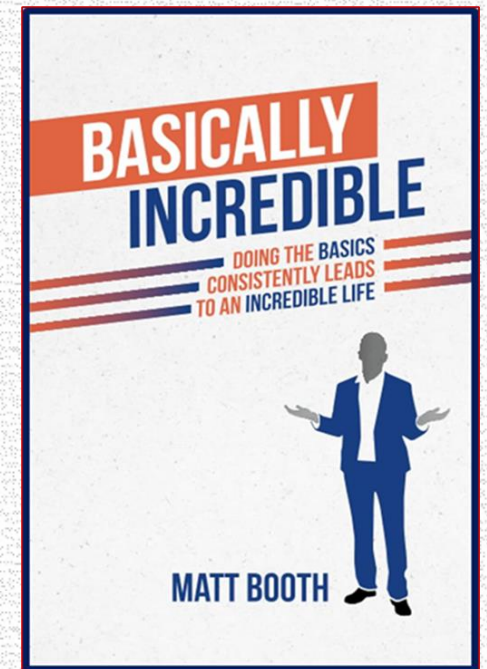
April 2024

State Library Programming Last Year
Thanks, League of Cities 😊

So As Author Matt Booth Says ... Tell Me Something Good 😊

Share any success story about your
city's relationship with your library

- ❖ Mutual appearances at each other's events / meetings
- ❖ Building wins
- ❖ Budget wins
- ❖ Personnel wins





IMFOA
Iowa Municipal Finance
Officers Association

That's Our Time Thank You!

Brenda Hall and Bonnie McKewon
State Library of Iowa

**Intersections:
Where Cities and Their Libraries Meet**