

**CITY OF IDAHO FALLS
2025-2026 BUDGET ANALYSIS WORKSHEET**

Fund	012 Library Fund	2024-2025	2025-2026		2025-2026		
Division	Library						
Department	Library			2025-2026	Board		
5001-527	Administration	2024-2025	2025-2026	Finance	Approved	Change	Percentage
		Adopted	Proposed	Approved			
1100	Salaries	\$ 1,564,765	\$ 1,447,570	\$ 1,452,570		\$ (117,195)	-7.49%
1500	Seasonal Employees	164,988	417,080	417,080		\$ 252,092	152.79%
1600	Overtime	9,876	10,876	10,876		\$ 1,000	10.13%
1100	Sick Leave Conversion	-	5,000			\$ 5,000	
						\$ -	
2100	Employee Benefits	794,807	699,207	751,740		\$ (95,600)	-12.03%
2501	Prov For Adjust-Wages	-	-			\$ -	
2502	Unemployment Adjustment					\$ -	
						\$ -	
3100	Office Supplies	2,200	2,200	2,200		\$ -	0.00%
3103	Postage	1,200	1,200	1,200		\$ -	0.00%
3200	Special Dept. Supplies	109,786	119,250	119,250		\$ 9,464	8.62%
3218	Library Material-Budgeted	500,000	500,000	500,000		\$ -	0.00%
3219	Library Mat-Mae Neuber	22,000	22,000	22,000		\$ -	0.00%
4200	Professional Services	30,000	15,000	15,000		\$ (15,000)	-50.00%
4221	City Gen & Admin Transfer	126,849	126,849	125,859		\$ 990	
4300	Collection Fees	5,000	5,000	5,000			
4400	Advertising	20,000	20,000	20,000		\$ -	0.00%
4600	Insurance	23,268	30,792	30,792		\$ 7,524	32.34%
4700	Travel	10,000	10,000	10,000		\$ -	0.00%
4800	Dues & Subscriptions	4,300	4,300	4,300		\$ -	0.00%
4900	Personnel Training	10,576	11,000	11,000		\$ 424	4.01%

		9,790 2024-2025 Adopted	11,235 2025-2026 Proposed	11,235	Board Approved	\$ 1,445 Change	14.76% Percentage
5000	Custodial Cleaning						
5100	Technology	5,597	5,598	5,598		\$ 1	0.02%
5200	Heat, Lights, & Utilities	75,392	78,567	78,567		\$ 3,175	4.21%
5202	County Landfill Fees	1,056	1,785	1,512		\$ 729	69.03%
5800	Rep & Mtnce Office Equip	6,413	6,000	6,000		\$ (413)	-6.44%
5801	Computer Software Expense	57,000	61,256	61,256		\$ 4,256	7.47%
5802	Computer Equipment	5,778	6,000	6,000		\$ 222	3.84%
5900	Repair & Mtnce Grounds	20,000	20,000	6,000		\$ (14,000)	-70.00%
6000	Rep & Mtnce Building	30,000	8,000	8,000		\$ (22,000)	-73.33%
6100	Rep & Mtnce Auto Equip	1,587	1,825	1,825		\$ 238	15.00%
6356	OCLC	8,900	9,256	9,256		\$ 356	4.00%
6400	Maint Work Order Transfers	20,000	50,000	50,000		\$ 30,000	150.00%
6500	Grant Expenditures						
6900	Miscellaneous	500	500	500		\$ -	0.00%
6901	Cash Over/Short	-	-			\$ -	
6915	City Employee Events	500	2,500	2,500		\$ 2,000	400.00%
6932	Credit Card Fees	3,800	3,800	3,800		\$ -	0.00%
6955	Contingency	500,000	500,000	500,000		\$ -	0.00%
7200	Buildings	600,000	25,000	25,000		\$ (575,000)	-95.83%
7300	Imps Other Than Build	150,000	400,000	400,000		\$ 250,000	166.67%
7500	Automotive Equipment	40,000	-			\$ (40,000)	-100.00%
7900	MERF Depreciation	4,221	1,895	1,895		\$ (2,326)	-55.11%
						\$ -	
	GROSS BUDGET	4,940,149	4,640,541	4,677,811	-	\$ (299,608)	-6.06%
9800	Interfund Transfers						
	NET BUDGET	\$ 4,940,149	\$ 4,640,541		\$ -		
						\$ 3,591,307	
	SUMMARY: Library Administration						
	Salaries & Wages	\$ 1,739,629	\$ 1,880,526		\$ -	\$ 140,897	8.10%
	Benefits	794,807	699,207		-	\$ (95,600)	-12.03%

Current Operating Expense	1,611,492	1,633,913		-	\$ 22,421	1.39%
Capital Outlay	790,000	425,000		-	\$ (365,000)	-46.20%
MERF Depreciation	4,221	1,895		-	\$ (2,326)	-55.11%
Interfund Transfers	-	-		-		
NET BUDGET	\$ 4,940,149	\$ 4,640,541		\$ -	\$ (299,608)	-6.06%