

Valley City Barnes County Public Library

Profit & Loss Budget vs. Actual

January through August 2026

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Income				
City Fund Income				
City Property Mills	129,640.82	199,157.00	-69,516.18	65.1%
State Aid Public Libraries	7,512.70	8,500.00	-987.30	88.4%
Total City Fund Income	137,153.52	207,657.00	-70,503.48	66.0%
County Fund Income				
County Penalty and Interest	423.95	250.00	173.95	169.6%
County Property Mills	182,904.82	151,778.00	31,126.82	120.5%
Homestead Credit County	1,383.87	300.00	1,083.87	461.3%
State Aid Public Libraries	9,022.86	8,500.00	522.86	106.2%
State Aid Telecom	1,252.79	1,200.00	52.79	104.4%
Total County Fund Income	194,988.29	162,028.00	32,960.29	120.3%
Total Government Income	332,141.81	369,685.00	-37,543.19	89.8%
Local Donat., Grants, Fund Rais				
Community Donations				
Donations				
Childrens' Programming	0.00	5,000.00	-5,000.00	0.0%
Donations - Other	846.70	1,000.00	-153.30	84.7%
Total Donations	846.70	6,000.00	-5,153.30	14.1%
Kiwanis	250.00			
Special Events(Fund Raising)	0.00	1,000.00	-1,000.00	0.0%
Total Community Donations	1,096.70	7,000.00	-5,903.30	15.7%
Summer Reading Prog. Income	100.00	1,000.00	-900.00	10.0%
Total Local Donat., Grants, Fund Rais	1,196.70	8,000.00	-6,803.30	15.0%
Other Income				
Interest Earned				
Dacotah Bank Interest	960.27			
Total Interest Earned	960.27			
Library Services Income				
Book Sales	2.65			
Fax Income	120.74	150.00	-29.26	80.5%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	57.00	100.00	-43.00	57.0%
Misc./headphones	900.88	750.00	150.88	120.1%
Photocopy/Copy income	1,327.78	1,000.00	327.78	132.8%
Total Library Services Income	2,409.05	2,050.00	359.05	117.5%
Other Funds Source				
BC Housing Authority	1,300.00	1,000.00	300.00	130.0%
BC Museum ILS Cost Share	0.00	500.00	-500.00	0.0%
Litchville Elem. ILS Cost Share	0.00	500.00	-500.00	0.0%
Total Other Funds Source	1,300.00	2,000.00	-700.00	65.0%
Transfer from Memorial Account	0.00	10,000.00	-10,000.00	0.0%
Total Other Income	4,669.32	14,050.00	-9,380.68	33.2%
Total Income	338,007.83	391,735.00	-53,727.17	86.3%
Gross Profit	338,007.83	391,735.00	-53,727.17	86.3%
Expense				
1 People - Who We Are				
Employee Benefits				

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Director Health Insurance	7,179.28	10,773.00	-3,593.72	66.6%
Director HSA	0.00	3,407.00	-3,407.00	0.0%
ND Workers Compensation	365.44	550.00	-184.56	66.4%
SEP - Employee	5,095.11	8,913.28	-3,818.17	57.2%
Total Employee Benefits	12,639.83	23,643.28	-11,003.45	53.5%
Payroll				
Direct Deposit Fees	135.00	600.00	-465.00	22.5%
Employee Payroll	146,714.66	218,860.44	-72,145.78	67.0%
Medicare Expense	2,127.34	3,173.48	-1,046.14	67.0%
Social Security Expense	9,096.24	13,569.35	-4,473.11	67.0%
Payroll - Other	7.00			
Total Payroll	158,080.24	236,203.27	-78,123.03	66.9%
Staff Development				
In House Training	330.43	1,500.00	-1,169.57	22.0%
Memberships and Dues	305.00	750.00	-445.00	40.7%
Off Site Trning & Conf & Virt	1,339.14	2,000.00	-660.86	67.0%
Total Staff Development	1,974.57	4,250.00	-2,275.43	46.5%
Total 1 People - Who We Are	172,694.64	264,096.55	-91,401.91	65.4%
2 Prod, Prog, Svc - What We Do				
Lib Prog-In Person & Virtual				
Adult Programs	1,394.60	1,300.00	94.60	107.3%
Children's Programs	4,012.85	1,100.00	2,912.85	364.8%
Outreach Programs	1,388.10	1,000.00	388.10	138.8%
Summer Reading Program	4,254.40	4,250.00	4.40	100.1%
Teen Programs	470.46	1,200.00	-729.54	39.2%
Total Lib Prog-In Person & Virtual	11,520.41	8,850.00	2,670.41	130.2%
Library Materials				
Physical Materials				
Audio (Audio Books)	59.96	100.00	-40.04	60.0%
Book - Adults	7,435.22	9,500.00	-2,064.78	78.3%
Book - Juvenile	6,572.22	8,500.00	-1,927.78	77.3%
Book - Large Print	4,341.85	8,500.00	-4,158.15	51.1%
Book - Young Adult	2,614.18	3,000.00	-385.82	87.1%
Circulating Kits	373.22	1,000.00	-626.78	37.3%
Material Processing Supplies	4,259.39	5,000.00	-740.61	85.2%
Newspaper	1,032.33	1,100.00	-67.67	93.8%
OCLC CAT Express	0.00	2,500.00	-2,500.00	0.0%
Periodicals	488.70	550.00	-61.30	88.9%
Video (DVD)	3,525.27	5,000.00	-1,474.73	70.5%
Total Physical Materials	30,702.34	44,750.00	-14,047.66	68.6%
Virtual Materials				
eBooks (Overdrive)	0.00	2,000.00	-2,000.00	0.0%
ODIN	184.46	300.00	-115.54	61.5%
Total Virtual Materials	184.46	2,300.00	-2,115.54	8.0%
Total Library Materials	30,886.80	47,050.00	-16,163.20	65.6%
Library Services				
Advertising & Marketing	3,400.00	6,500.00	-3,100.00	52.3%
Copier Expense	1,783.96	2,200.00	-416.04	81.1%
Credit Card Machine Processing	183.47	300.00	-116.53	61.2%
DVD resurfacing	200.00	400.00	-200.00	50.0%
ILS System	4,430.00	4,600.00	-170.00	96.3%
Postage for ongoing ILL	210.71	240.00	-29.29	87.8%
Website Maintenance-Firespring	0.00	2,000.00	-2,000.00	0.0%

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Zero Client Annual	1,794.00	1,800.00	-6.00	99.7%
Total Library Services	12,002.14	18,040.00	-6,037.86	66.5%
Total 2 Prod, Prog, Svc - What We Do	54,409.35	73,940.00	-19,530.65	73.6%
3 Facility & Infrastructure				
Facility Maintenance				
Exterior				
Exterior Maintenance Exp.				
Building Supplies	174.70	300.00	-125.30	58.2%
General Maintenance & Repair	2,414.32	2,100.00	314.32	115.0%
Yearly Flag Replacement x 4	0.00	325.00	-325.00	0.0%
Total Exterior Maintenance Exp.	2,589.02	2,725.00	-135.98	95.0%
Grounds Maintenance				
Flower Beds	0.00	1,500.00	-1,500.00	0.0%
Snow & Ice Removal	1,072.50	1,200.00	-127.50	89.4%
Total Grounds Maintenance	1,072.50	2,700.00	-1,627.50	39.7%
Total Exterior	3,661.52	5,425.00	-1,763.48	67.5%
Interior				
Int Maint & Rep				
Elevator Maint. Expense	2,570.80	2,200.00	370.80	116.9%
Furnace Maint. & Repair	505.00	750.00	-245.00	67.3%
Interior Repairs	867.42	750.00	117.42	115.7%
Library Furniture	174.24	750.00	-575.76	23.2%
Total Int Maint & Rep	4,117.46	4,450.00	-332.54	92.5%
Janitorial				
Floor Mat Service - Aramark	1,101.01	1,750.00	-648.99	62.9%
Janitorial Services (Open Door)	3,457.96	3,500.00	-42.04	98.8%
Janitorial Supplies	1,772.75	2,750.00	-977.25	64.5%
Total Janitorial	6,331.72	8,000.00	-1,668.28	79.1%
Total Interior	10,449.18	12,450.00	-2,000.82	83.9%
Total Facility Maintenance	14,110.70	17,875.00	-3,764.30	78.9%
Insurance & Utilities				
Insurance -Building	3,698.00	4,000.00	-302.00	92.5%
Utilities				
Electric	4,190.05	5,500.00	-1,309.95	76.2%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	724.00	1,100.00	-376.00	65.8%
Infrastr R & R	120.00	200.00	-80.00	60.0%
Natural Gas -MDU	1,658.21	2,600.00	-941.79	63.8%
Storm Sewer	222.65	350.00	-127.35	63.6%
Telephone Expense-BEK	2,458.46	3,500.00	-1,041.54	70.2%
Water	428.00	625.00	-197.00	68.5%
Total Utilities	10,341.37	14,415.00	-4,073.63	71.7%
Total Insurance & Utilities	14,039.37	18,415.00	-4,375.63	76.2%
Staff Space & Usage				
IT System				
Equipment Computer	0.00	2,000.00	-2,000.00	0.0%
Internet Filtering Subscription	0.00	650.00	-650.00	0.0%
Outside IT Expense	4,370.00	7,500.00	-3,130.00	58.3%
Software Expense	4,179.55	1,200.00	2,979.55	348.3%
Total IT System	8,549.55	11,350.00	-2,800.45	75.3%
Prof Contract Services				

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Auditor Fees	0.00	1,250.00	-1,250.00	0.0%
Total Prof Contract Services	0.00	1,250.00	-1,250.00	0.0%
Staff Office				
Dues & Fees	412.00	750.00	-338.00	54.9%
Office Furniture	11.19	750.00	-738.81	1.5%
Office Supplies	1,804.34	2,000.00	-195.66	90.2%
Postage, Mailing Service	330.86	500.00	-169.14	66.2%
Total Staff Office	2,558.39	4,000.00	-1,441.61	64.0%
Total Staff Space & Usage	11,107.94	16,600.00	-5,492.06	66.9%
Total 3 Facility & Infrastructure	39,258.01	52,890.00	-13,631.99	74.2%
Uncategorized Expenses				
Carnegie Grant Expense	1,146.17			
Total Uncategorized Expenses	1,146.17			
Total Expense	267,508.17	390,926.55	-123,418.38	68.4%
Net Ordinary Income	70,499.66	808.45	69,691.21	8,720.3%
Other Income/Expense				
Other Income				
ARSL Grant Income	25,000.00			
Carnegie Reimbursements	26.99			
To Be Reimb by Foundation Inc	36.78			
Total Other Income	25,063.77			
Other Expense				
ARSL Grant Exp	2,201.76			
Capital Purchases				
Grant Capital Purchase - Bldg				
Library Furniture	779.90			
Total Grant Capital Purchase - Bldg	779.90			
Total Capital Purchases	779.90			
Interest Expense - Bld Impr Loa	1,330.67			
Patron Computers	3,473.94			
To Be Reimb by Foundation	2,835.09			
Total Other Expense	10,621.36			
Net Other Income	14,442.41			
Net Income	84,942.07	808.45	84,133.62	10,506.8%