

Valley City Barnes County Public Library
Profit & Loss Budget vs. Actual
 January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Income				
City Fund Income				
City Property Mills	11,487.26	199,157.00	-187,669.74	5.8%
State Aid Public Libraries	0.00	8,500.00	-8,500.00	0.0%
Total City Fund Income	11,487.26	207,657.00	-196,169.74	5.5%
County Fund Income				
County Penalty and Interest	235.10	250.00	-14.90	94.0%
County Property Mills	123,847.24	151,778.00	-27,930.76	81.6%
Homestead Credit County	0.00	300.00	-300.00	0.0%
State Aid Public Libraries	0.00	8,500.00	-8,500.00	0.0%
State Aid Telecom	0.00	1,200.00	-1,200.00	0.0%
Total County Fund Income	124,082.34	162,028.00	-37,945.66	76.6%
Total Government Income	135,569.60	369,685.00	-234,115.40	36.7%
Local Donat., Grants, Fund Rais				
Community Donations				
Donations				
Childrens' Programming	0.00	5,000.00	-5,000.00	0.0%
Donations - Other	713.00	1,000.00	-287.00	71.3%
Total Donations	713.00	6,000.00	-5,287.00	11.9%
Special Events(Fund Raising)	0.00	1,000.00	-1,000.00	0.0%
Total Community Donations	713.00	7,000.00	-6,287.00	10.2%
Summer Reading Prog. Income	0.00	1,000.00	-1,000.00	0.0%
Total Local Donat., Grants, Fund Rais	713.00	8,000.00	-7,287.00	8.9%
Other Income				
Interest Earned				
Dacotah Bank Interest	310.61			
Total Interest Earned	310.61			
Library Services Income				
Book Sales	1.75			
Fax Income	55.59	150.00	-94.41	37.1%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	12.00	100.00	-88.00	12.0%
Misc./headphones	458.91	750.00	-291.09	61.2%
Photocopy/Copy income	404.24	1,000.00	-595.76	40.4%
Total Library Services Income	932.49	2,050.00	-1,117.51	45.5%
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	2,543.10	14,050.00	-11,506.90	18.1%
Total Income	138,825.70	391,735.00	-252,909.30	35.4%
Gross Profit	138,825.70	391,735.00	-252,909.30	35.4%
Expense				
1 People - Who We Are				
Employee Benefits				
Director Health Insurance	2,692.23	10,773.00	-8,080.77	25.0%

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Accrual Basis

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Director HSA	0.00	3,407.00	-3,407.00	0.0%
ND Workers Compensation	0.00	550.00	-550.00	0.0%
SEP - Employee	1,782.58	8,913.28	-7,130.70	20.0%
Total Employee Benefits	4,474.81	23,643.28	-19,168.47	18.9%
Payroll				
Direct Deposit Fees	0.00	600.00	-600.00	0.0%
Employee Payroll	49,794.70	218,860.44	-169,065.74	22.8%
Medicare Expense	722.02	3,173.48	-2,451.46	22.8%
Social Security Expense	3,087.28	13,569.35	-10,482.07	22.8%
Payroll - Other	5.25			
Total Payroll	53,609.25	236,203.27	-182,594.02	22.7%
Staff Development				
In House Training	103.89	1,500.00	-1,396.11	6.9%
Memberships and Dues	60.00	750.00	-690.00	8.0%
Off Site Trning & Conf & Virt	100.00	2,000.00	-1,900.00	5.0%
Total Staff Development	263.89	4,250.00	-3,986.11	6.2%
Total 1 People - Who We Are	58,347.95	264,096.55	-205,748.60	22.1%
2 Prod, Prog, Svc - What We Do				
Lib Prog-In Person & Virtual				
Adult Programs	200.20	1,300.00	-1,099.80	15.4%
Children's Programs	1,311.26	1,100.00	211.26	119.2%
Outreach Programs	1,158.57	1,000.00	158.57	115.9%
Summer Reading Program	1,132.25	4,250.00	-3,117.75	26.6%
Teen Programs	65.10	1,200.00	-1,134.90	5.4%
Total Lib Prog-In Person & Virtual	3,867.38	8,850.00	-4,982.62	43.7%
Library Materials				
Physical Materials				
Audio (Audio Books)	0.00	100.00	-100.00	0.0%
Book - Adults	3,476.76	9,500.00	-6,023.24	36.6%
Book - Juvenile	2,144.18	8,500.00	-6,355.82	25.2%
Book - Large Print	1,615.64	8,500.00	-6,884.36	19.0%
Book - Young Adult	947.91	3,000.00	-2,052.09	31.6%
Circulating Kits	135.89	1,000.00	-864.11	13.6%
Material Processing Supplies	2,890.92	5,000.00	-2,109.08	57.8%
Newspaper	377.89	1,100.00	-722.11	34.4%
OCLC CAT Express	0.00	2,500.00	-2,500.00	0.0%
Periodicals	484.30	550.00	-65.70	88.1%
Video (DVD)	948.40	5,000.00	-4,051.60	19.0%
Total Physical Materials	13,021.89	44,750.00	-31,728.11	29.1%
Virtual Materials				
eBooks (Overdrive)	0.00	2,000.00	-2,000.00	0.0%
ODIN	85.02	300.00	-214.98	28.3%
Total Virtual Materials	85.02	2,300.00	-2,214.98	3.7%
Total Library Materials	13,106.91	47,050.00	-33,943.09	27.9%
Library Services				
Advertising & Marketing	1,400.00	6,500.00	-5,100.00	21.5%
Copier Expense	458.08	2,200.00	-1,741.92	20.8%
Credit Card Machine Processing	84.04	300.00	-215.96	28.0%
DVD resurfacing	75.00	400.00	-325.00	18.8%
ILS System	0.00	4,600.00	-4,600.00	0.0%
Postage for ongoing ILL	40.40	240.00	-199.60	16.8%
Website Maintenance-Firespring	0.00	2,000.00	-2,000.00	0.0%
Zero Client Annual	1,794.00	1,800.00	-6.00	99.7%

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Total Library Services	3,851.52	18,040.00	-14,188.48	21.3%
Total 2 Prod, Prog, Svc - What We Do	20,825.81	73,940.00	-53,114.19	28.2%
3 Facility & Infrastructure				
Facility Maintenance				
Exterior				
Exterior Maintenance Exp.				
Building Supplies	0.00	300.00	-300.00	0.0%
General Maintenance & Repair	0.00	2,100.00	-2,100.00	0.0%
Yearly Flag Replacement x 4	0.00	325.00	-325.00	0.0%
Exterior Maintenance Exp. - Other	2,414.32			
Total Exterior Maintenance Exp.	2,414.32	2,725.00	-310.68	88.6%
Grounds Maintenance				
Flower Beds	0.00	1,500.00	-1,500.00	0.0%
Snow & Ice Removal	617.50	1,200.00	-582.50	51.5%
Total Grounds Maintenance	617.50	2,700.00	-2,082.50	22.9%
Total Exterior	3,031.82	5,425.00	-2,393.18	55.9%
Interior				
Int Maint & Rep				
Elevator Maint. Expense	0.00	2,200.00	-2,200.00	0.0%
Furnace Maint. & Repair	0.00	750.00	-750.00	0.0%
Interior Repairs	0.00	750.00	-750.00	0.0%
Library Furniture	75.24	750.00	-674.76	10.0%
Total Int Maint & Rep	75.24	4,450.00	-4,374.76	1.7%
Janitorial				
Floor Mat Service - Aramark	429.59	1,750.00	-1,320.41	24.5%
Janitorial Services (Open Door)	598.00	3,500.00	-2,902.00	17.1%
Janitorial Supplies	460.76	2,750.00	-2,289.24	16.8%
Total Janitorial	1,488.35	8,000.00	-6,511.65	18.6%
Total Interior	1,563.59	12,450.00	-10,886.41	12.6%
Total Facility Maintenance	4,595.41	17,875.00	-13,279.59	25.7%
Insurance & Utilities				
Insurance -Building	0.00	4,000.00	-4,000.00	0.0%
Utilities				
Electric	1,459.26	5,500.00	-4,040.74	26.5%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	264.00	1,100.00	-836.00	24.0%
Infrastr R &R	45.00	200.00	-155.00	22.5%
Natural Gas -MDU	1,243.69	2,600.00	-1,356.31	47.8%
Storm Sewer	89.75	350.00	-260.25	25.6%
Telephone Expense-BEK	867.54	3,500.00	-2,632.46	24.8%
Water	180.40	625.00	-444.60	28.9%
Total Utilities	4,689.64	14,415.00	-9,725.36	32.5%
Total Insurance & Utilities	4,689.64	18,415.00	-13,725.36	25.5%
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	1,470.00	7,500.00	-6,030.00	19.6%
Software Expense	710.05	1,200.00	-489.95	59.2%
Total IT System	2,180.05	11,350.00	-9,169.95	19.2%
Prof Contract Services				
Auditor Fees	0.00	1,250.00	-1,250.00	0.0%

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Total Prof Contract Services	0.00	1,250.00	-1,250.00	0.0%
Staff Office				
Dues & Fees	297.00	750.00	-453.00	39.6%
Office Furniture	0.00	750.00	-750.00	0.0%
Office Supplies	194.83	2,000.00	-1,805.17	9.7%
Postage, Mailing Service	4.25	500.00	-495.75	0.9%
Total Staff Office	496.08	4,000.00	-3,503.92	12.4%
Total Staff Space & Usage	2,676.13	16,600.00	-13,923.87	16.1%
Total 3 Facility & Infrastructure	11,961.18	52,890.00	-40,928.82	22.6%
Uncategorized Expenses				
Carnegie Grant Expense	684.70			
Total Uncategorized Expenses	684.70			
Total Expense	91,819.64	390,926.55	-299,106.91	23.5%
Net Ordinary Income	47,006.06	808.45	46,197.61	5,814.3%
Other Income/Expense				
Other Expense				
Interest Expense - Bld Impr Loa	1,330.67			
To Be Reimb by Foundation	2,798.31			
Total Other Expense	4,128.98			
Net Other Income	-4,128.98			
Net Income	42,877.08	808.45	42,068.63	5,303.6%