

Valley City Barnes County Public Library
Profit & Loss Budget vs. Actual
 January through September 2024

| | Jan - Sep 24 | Budget | \$ Over Budget | % of Budget |
|--|--------------|------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Government Income | | | | |
| City Fund Income | | | | |
| City Property Mills | 76,844.57 | 180,600.00 | -103,755.43 | 42.5% |
| Homestead Credit, City | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid Public Libraries | 7,596.32 | 7,500.00 | 96.32 | 101.3% |
| Total City Fund Income | 84,440.89 | 188,100.00 | -103,659.11 | 44.9% |
| County Fund Income | | | | |
| County Penalty and Interest | 266.11 | 250.00 | 16.11 | 106.4% |
| County Property Mills | 139,463.94 | 149,172.59 | -9,708.65 | 93.5% |
| Homestead Credit County | 887.97 | 300.00 | 587.97 | 296.0% |
| State Aid Public Libraries | 9,123.29 | 8,500.00 | 623.29 | 107.3% |
| State Aid Telecom | 1,252.79 | 1,250.00 | 2.79 | 100.2% |
| Total County Fund Income | 150,994.10 | 159,472.59 | -8,478.49 | 94.7% |
| Total Government Income | 235,434.99 | 347,572.59 | -112,137.60 | 67.7% |
| Light Up the Library | 995.00 | | | |
| Local Donat., Grants, Fund Rais | | | | |
| Community Donations | | | | |
| Donations | | | | |
| Childrens' Programming | 230.00 | 5,000.00 | -4,770.00 | 4.6% |
| Roof | 284,800.00 | | | |
| Donations - Other | 386.75 | 1,000.00 | -613.25 | 38.7% |
| Total Donations | 285,416.75 | 6,000.00 | 279,416.75 | 4,756.9% |
| Special Events(Fund Raising) | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total Community Donations | 285,416.75 | 7,000.00 | 278,416.75 | 4,077.4% |
| Summer Reading Prog. Income | 200.00 | 1,000.00 | -800.00 | 20.0% |
| Total Local Donat., Grants, Fund Rais | 285,616.75 | 8,000.00 | 277,616.75 | 3,570.2% |
| Other Income | | | | |
| Interest Earned | | | | |
| Dacotah Bank Interest | 866.79 | | | |
| Total Interest Earned | 866.79 | | | |
| Library Services Income | | | | |
| Book Sales | 5.95 | | | |
| Credit Card Machine | -6.97 | | | |
| Fax Income | 88.70 | 150.00 | -61.30 | 59.1% |
| Fines Collected | 8.00 | 50.00 | -42.00 | 16.0% |
| ILL Postage Paid | 83.00 | 100.00 | -17.00 | 83.0% |
| Misc./headphones | 911.59 | 500.00 | 411.59 | 182.3% |
| Photocopy/Copy income | 684.50 | 900.00 | -215.50 | 76.1% |
| Total Library Services Income | 1,774.77 | 1,700.00 | 74.77 | 104.4% |
| 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 | 3,941.56 | 13,700.00 | -9,758.44 | 28.8% |
| Total Income | 525,988.30 | 369,272.59 | 156,715.71 | 142.4% |
| Gross Profit | 525,988.30 | 369,272.59 | 156,715.71 | 142.4% |

Valley City Barnes County Public Library
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| Expense | Jan - Sep 24 | Budget | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| 1 People - Who We Are | | | | |
| Employee Benefits | | | | |
| Director Health Insurance | 6,474.60 | 9,615.00 | -3,140.40 | 67.3% |
| Director HSA | 3,150.00 | 3,150.00 | 0.00 | 100.0% |
| ND Workers Compensation | 395.66 | 550.00 | -154.34 | 71.9% |
| SEP - Employee | 6,256.46 | 9,200.00 | -2,943.54 | 68.0% |
| Total Employee Benefits | 16,276.72 | 22,515.00 | -6,238.28 | 72.3% |
| Payroll | | | | |
| Direct Deposit Fees | 259.00 | 600.00 | -341.00 | 43.2% |
| Employee Payroll | 149,424.93 | 215,143.80 | -65,718.87 | 69.5% |
| Medicare Expense | 2,166.67 | 3,119.57 | -952.90 | 69.5% |
| Social Security Expense | 9,264.34 | 13,338.92 | -4,074.58 | 69.5% |
| Payroll - Other | -255.23 | | | |
| Total Payroll | 160,859.71 | 232,202.29 | -71,342.58 | 69.3% |
| Staff Development | | | | |
| In House Training | 412.00 | 250.00 | 162.00 | 164.8% |
| Memberships and Dues | 541.00 | 750.00 | -209.00 | 72.1% |
| Off Site Trning & Conf & Virt | 271.61 | 2,000.00 | -1,728.39 | 13.6% |
| Total Staff Development | 1,224.61 | 3,000.00 | -1,775.39 | 40.8% |
| Total 1 People - Who We Are | 178,361.04 | 257,717.29 | -79,356.25 | 69.2% |
| 2 Prod, Prog, Svc - What We Do | | | | |
| Lib Prog-In Person & Virtual | | | | |
| Adult Programs | 1,336.32 | 1,200.00 | 136.32 | 111.4% |
| Children's Programs | 2,705.64 | 1,000.00 | 1,705.64 | 270.6% |
| Outreach Programs | | | | |
| Parade Throws | 105.16 | | | |
| Outreach Programs - Other | 10.00 | 1,000.00 | -990.00 | 1.0% |
| Total Outreach Programs | 115.16 | 1,000.00 | -884.84 | 11.5% |
| Summer Reading Prog - Grant | 2,334.30 | | | |
| Summer Reading Program | 4,558.68 | 4,000.00 | 558.68 | 114.0% |
| Teen Programs | 463.01 | 1,200.00 | -736.99 | 38.6% |
| Total Lib Prog-In Person & Virtual | 11,513.11 | 8,400.00 | 3,113.11 | 137.1% |
| Library Materials | | | | |
| Physical Materials | | | | |
| Audio (Audio Books) | 0.00 | 200.00 | -200.00 | 0.0% |
| Book - Adults | 6,149.84 | 8,000.00 | -1,850.16 | 76.9% |
| Book - Juvenile | 5,344.19 | 8,000.00 | -2,655.81 | 66.8% |
| Book - Large Print | 4,961.31 | 6,000.00 | -1,038.69 | 82.7% |
| Book - Young Adult | 1,486.28 | 3,000.00 | -1,513.72 | 49.5% |
| Circulating Kits | 94.98 | 1,000.00 | -905.02 | 9.5% |
| Material Processing Supplies | 3,704.08 | 3,500.00 | 204.08 | 105.8% |
| Newspaper | 919.01 | 1,000.00 | -80.99 | 91.9% |
| OCLC CAT Express | 2,376.88 | 2,200.00 | 176.88 | 108.0% |
| Periodicals | 541.32 | 500.00 | 41.32 | 108.3% |
| Video (DVD) | 3,707.49 | 5,000.00 | -1,292.51 | 74.1% |
| Total Physical Materials | 29,285.38 | 38,400.00 | -9,114.62 | 76.3% |
| Virtual Materials | | | | |
| eBooks (Overdrive) | 2,000.00 | 2,000.00 | 0.00 | 100.0% |
| ODIN | 145.00 | 300.00 | -155.00 | 48.3% |
| Total Virtual Materials | 2,145.00 | 2,300.00 | -155.00 | 93.3% |
| Total Library Materials | 31,430.38 | 40,700.00 | -9,269.62 | 77.2% |
| Library Services | | | | |

Valley City Barnes County Public Library

Profit & Loss Budget vs. Actual

10/08/24

Accrual Basis

January through September 2024

| | Jan - Sep 24 | Budget | \$ Over Budget | % of Budget |
|---|------------------|------------------|------------------|---------------|
| Advertising & Marketing | 4,209.49 | 5,200.00 | -990.51 | 81.0% |
| Copier Expense | 1,539.12 | 2,000.00 | -460.88 | 77.0% |
| Credit Card Machine Processing | 204.03 | 200.00 | 4.03 | 102.0% |
| DVD resurfacing | 225.00 | 400.00 | -175.00 | 56.3% |
| ILS System | 4,430.00 | 4,600.00 | -170.00 | 96.3% |
| Postage for ongoing ILL | 210.41 | 200.00 | 10.41 | 105.2% |
| Website Maintenance-Firespring | 1,860.00 | 1,440.00 | 420.00 | 129.2% |
| Zero Client Annual | 956.00 | 1,000.00 | -44.00 | 95.6% |
| Total Library Services | 13,634.05 | 15,040.00 | -1,405.95 | 90.7% |
| Total 2 Prod, Prog, Svc - What We Do | 56,577.54 | 64,140.00 | -7,562.46 | 88.2% |
| 3 Facility & Infrastructure | | | | |
| Facility Maintenance | | | | |
| Exterior | | | | |
| Exterior Maintenance Exp. | | | | |
| Building Supplies | 45.80 | 200.00 | -154.20 | 22.9% |
| General Maintenance & Repair | 592.93 | 800.00 | -207.07 | 74.1% |
| Yearly Flag Replacement x 4 | 159.90 | 325.00 | -165.10 | 49.2% |
| Total Exterior Maintenance Exp. | 798.63 | 1,325.00 | -526.37 | 60.3% |
| Grounds Maintenance | | | | |
| Flower Beds | 1,160.11 | 1,500.00 | -339.89 | 77.3% |
| Snow & Ice Removal | 682.50 | 1,200.00 | -517.50 | 56.9% |
| Total Grounds Maintenance | 1,842.61 | 2,700.00 | -857.39 | 68.2% |
| Total Exterior | 2,641.24 | 4,025.00 | -1,383.76 | 65.6% |
| Interior | | | | |
| Int Maint & Rep | | | | |
| Elevator Maint. Expense | 8,345.00 | 2,100.00 | 6,245.00 | 397.4% |
| Furnace Maint. & Repair | 710.69 | 500.00 | 210.69 | 142.1% |
| Interior Repairs | 533.69 | 500.00 | 33.69 | 106.7% |
| Library Furniture | 407.96 | 750.00 | -342.04 | 54.4% |
| Total Int Maint & Rep | 9,997.34 | 3,850.00 | 6,147.34 | 259.7% |
| Janitorial | | | | |
| Floor Mat Service - Aramark | 1,215.84 | 1,500.00 | -284.16 | 81.1% |
| Janitorial Services (Open Door) | 2,293.00 | 4,000.00 | -1,707.00 | 57.3% |
| Janitorial Supplies | 1,474.56 | 3,000.00 | -1,525.44 | 49.2% |
| Total Janitorial | 4,983.40 | 8,500.00 | -3,516.60 | 58.6% |
| Total Interior | 14,980.74 | 12,350.00 | 2,630.74 | 121.3% |
| Total Facility Maintenance | 17,621.98 | 16,375.00 | 1,246.98 | 107.6% |
| Insurance & Utilities | | | | |
| Insurance -Building | 3,634.00 | 2,400.00 | 1,234.00 | 151.4% |
| Utilities | | | | |
| Electric | 3,814.34 | 4,800.00 | -985.66 | 79.5% |
| Electrowatchman | 1,101.94 | 540.00 | 561.94 | 204.1% |
| Garbage | 823.00 | 1,000.00 | -177.00 | 82.3% |
| Infrastr R & R | 135.00 | 150.00 | -15.00 | 90.0% |
| Natural Gas -MDU | 1,209.46 | 2,600.00 | -1,390.54 | 46.5% |
| Storm Sewer | 206.62 | 350.00 | -143.38 | 59.0% |
| Telephone Expense-BEK | 2,426.72 | 3,400.00 | -973.28 | 71.4% |
| Water | 333.95 | 500.00 | -166.05 | 66.8% |
| Total Utilities | 10,051.03 | 13,340.00 | -3,288.97 | 75.3% |
| Total Insurance & Utilities | 13,685.03 | 15,740.00 | -2,054.97 | 86.9% |
| Staff Space & Usage | | | | |
| IT System | | | | |
| Equipment Computer | 4,660.01 | 2,000.00 | 2,660.01 | 233.0% |

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| | <u>Jan - Sep 24</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|---------------------|-------------------|-----------------------|--------------------|
| Internet Filtering Subscription | 0.00 | 650.00 | -650.00 | 0.0% |
| Outside IT Expense | 4,675.40 | 7,000.00 | -2,324.60 | 66.8% |
| Software Expense | 3,839.60 | 1,000.00 | 2,839.60 | 384.0% |
| Total IT System | 13,175.01 | 10,650.00 | 2,525.01 | 123.7% |
| Prof Contract Services | | | | |
| Attorney Fees | 1,698.20 | | | |
| Auditor Fees | 0.00 | 1,250.00 | -1,250.00 | 0.0% |
| Total Prof Contract Services | 1,698.20 | 1,250.00 | 448.20 | 135.9% |
| Staff Office | | | | |
| Dues & Fees | 220.02 | 460.00 | -239.98 | 47.8% |
| Office Furniture | 184.98 | 750.00 | -565.02 | 24.7% |
| Office Supplies | 1,915.96 | 1,500.00 | 415.96 | 127.7% |
| Postage, Mailing Service | 152.44 | 500.00 | -347.56 | 30.5% |
| Total Staff Office | 2,473.40 | 3,210.00 | -736.60 | 77.1% |
| Total Staff Space & Usage | 17,346.61 | 15,110.00 | 2,236.61 | 114.8% |
| Total 3 Facility & Infrastructure | 48,653.62 | 47,225.00 | 1,428.62 | 103.0% |
| Uncategorized Expenses | 1,000.00 | | | |
| Total Expense | 284,592.20 | 369,082.29 | -84,490.09 | 77.1% |
| Net Ordinary Income | 241,396.10 | 190.30 | 241,205.80 | 126,850.3% |
| Net Income | 241,396.10 | 190.30 | 241,205.80 | 126,850.3% |