

Valley City Barnes County Public Library

Profit & Loss Budget vs. Actual

January through April 2026

	Jan - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Income				
City Fund Income				
City Property Mills	118,276.81	199,157.00	-80,880.19	59.4%
State Aid Public Libraries	0.00	8,500.00	-8,500.00	0.0%
Total City Fund Income	118,276.81	207,657.00	-89,380.19	57.0%
County Fund Income				
County Penalty and Interest	265.89	250.00	15.89	106.4%
County Property Mills	127,662.44	151,778.00	-24,115.56	84.1%
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	1,252.79	1,200.00	52.79	104.4%
Total County Fund Income	129,181.12	162,028.00	-32,846.88	79.7%
Total Government Income	247,457.93	369,685.00	-122,227.07	66.9%
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	350.12			
Total Interest Earned	350.12			
Library Services Income				
Book Sales	2.65			
Fax Income	65.19	150.00	-84.81	43.5%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	18.00	100.00	-82.00	18.0%
Misc./headphones	519.81	750.00	-230.19	69.3%
Photocopy/Copy income	528.69	1,000.00	-471.31	52.9%
Total Library Services Income	1,134.34	2,050.00	-915.66	55.3%
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	2,784.46	14,050.00	-11,265.54	19.8%
Total Income	250,955.39	391,735.00	-140,779.61	64.1%
Gross Profit	250,955.39	391,735.00	-140,779.61	64.1%
Expense				
1 People - Who We Are				
Employee Benefits				
Director Health Insurance	3,589.64	10,773.00	-7,183.36	33.3%

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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	2,844.40	8,913.28	-6,068.88	31.9%
Total Employee Benefits	6,434.04	23,643.28	-17,209.24	27.2%
Payroll				
Direct Deposit Fees	0.00	600.00	-600.00	0.0%
Employee Payroll	78,544.68	218,860.44	-140,315.76	35.9%
Medicare Expense	1,138.90	3,173.48	-2,034.58	35.9%
Social Security Expense	4,869.76	13,569.35	-8,699.59	35.9%
Payroll - Other	7.00			
Total Payroll	84,560.34	236,203.27	-151,642.93	35.8%
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	91,258.27	264,096.55	-172,838.28	34.6%
2 Prod, Prog, Svc - What We Do				
Lib Prog-In Person & Virtual				
Adult Programs	481.38	1,300.00	-818.62	37.0%
Children's Programs	1,496.20	1,100.00	396.20	136.0%
Outreach Programs	1,158.57	1,000.00	158.57	115.9%
Summer Reading Program	1,233.34	4,250.00	-3,016.66	29.0%
Teen Programs	65.10	1,200.00	-1,134.90	5.4%
Total Lib Prog-In Person & Virtual	4,434.59	8,850.00	-4,415.41	50.1%
Library Materials				
Physical Materials				
Audio (Audio Books)	0.00	100.00	-100.00	0.0%
Book - Adults	4,484.54	9,500.00	-5,015.46	47.2%
Book - Juvenile	3,930.47	8,500.00	-4,569.53	46.2%
Book - Large Print	2,166.69	8,500.00	-6,333.31	25.5%
Book - Young Adult	1,299.72	3,000.00	-1,700.28	43.3%
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)	1,275.28	5,000.00	-3,724.72	25.5%
Total Physical Materials	17,045.70	44,750.00	-27,704.30	38.1%
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	17,130.72	47,050.00	-29,919.28	36.4%
Library Services				
Advertising & Marketing	1,800.00	6,500.00	-4,700.00	27.7%
Copier Expense	554.08	2,200.00	-1,645.92	25.2%
Credit Card Machine Processing	104.44	300.00	-195.56	34.8%
DVD resurfacing	100.00	400.00	-300.00	25.0%
ILS System	0.00	4,600.00	-4,600.00	0.0%
Postage for ongoing ILL	64.54	240.00	-175.46	26.9%
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	4,417.06	18,040.00	-13,622.94	24.5%
Total 2 Prod, Prog, Svc - What We Do	25,982.37	73,940.00	-47,957.63	35.1%
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	942.50	1,200.00	-257.50	78.5%
Total Grounds Maintenance	942.50	2,700.00	-1,757.50	34.9%
Total Exterior	3,356.82	5,425.00	-2,068.18	61.9%
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	528.71	1,750.00	-1,221.29	30.2%
Janitorial Services (Open Door)	2,675.96	3,500.00	-824.04	76.5%
Janitorial Supplies	746.37	2,750.00	-2,003.63	27.1%
Total Janitorial	3,951.04	8,000.00	-4,048.96	49.4%
Total Interior	4,026.28	12,450.00	-8,423.72	32.3%
Total Facility Maintenance	7,383.10	17,875.00	-10,491.90	41.3%
Insurance & Utilities				
Insurance -Building	0.00	4,000.00	-4,000.00	0.0%
Utilities				
Electric	1,928.88	5,500.00	-3,571.12	35.1%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	356.00	1,100.00	-744.00	32.4%
Infrastr R & R	60.00	200.00	-140.00	30.0%
Natural Gas -MDU	1,451.40	2,600.00	-1,148.60	55.8%
Storm Sewer	115.72	350.00	-234.28	33.1%
Telephone Expense-BEK	1,146.44	3,500.00	-2,353.56	32.8%
Water	227.97	625.00	-397.03	36.5%
Total Utilities	5,826.41	14,415.00	-8,588.59	40.4%
Total Insurance & Utilities	5,826.41	18,415.00	-12,588.59	31.6%
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	1,960.00	7,500.00	-5,540.00	26.1%
Software Expense	3,299.07	1,200.00	2,099.07	274.9%
Total IT System	5,259.07	11,350.00	-6,090.93	46.3%
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	412.00	750.00	-338.00	54.9%
Office Furniture	11.19	750.00	-738.81	1.5%
Office Supplies	453.36	2,000.00	-1,546.64	22.7%
Postage, Mailing Service	4.25	500.00	-495.75	0.9%
Total Staff Office	880.80	4,000.00	-3,119.20	22.0%
Total Staff Space & Usage	6,139.87	16,600.00	-10,460.13	37.0%
Total 3 Facility & Infrastructure	19,349.38	52,890.00	-33,540.62	36.6%
Uncategorized Expenses				
Carnegie Grant Expense	684.70			
Total Uncategorized Expenses	684.70			
Total Expense	137,274.72	390,926.55	-253,651.83	35.1%
Net Ordinary Income	113,680.67	808.45	112,872.22	14,061.6%
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	109,551.69	808.45	108,743.24	13,550.8%