

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

	Jan - Feb 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	131.77	250.00	-118.23	52.7%
County Property Mills	57,230.63	151,778.00	-94,547.37	37.7%
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	57,362.40	162,028.00	-104,665.60	35.4%
Total Government Income	68,849.66	369,685.00	-300,835.34	18.6%
Local Donat., Grants, Fund Rais				
Community Donations				
Donations				
Childrens' Programming	0.00	5,000.00	-5,000.00	0.0%
Donations - Other	712.80	1,000.00	-287.20	71.3%
Total Donations	712.80	6,000.00	-5,287.20	11.9%
Special Events(Fund Raising)	0.00	1,000.00	-1,000.00	0.0%
Total Community Donations	712.80	7,000.00	-6,287.20	10.2%
Summer Reading Prog. Income	0.00	1,000.00	-1,000.00	0.0%
Total Local Donat., Grants, Fund Rais	712.80	8,000.00	-7,287.20	8.9%
Other Income				
Interest Earned				
Dacotah Bank Interest	183.08			
Total Interest Earned	183.08			
Library Services Income				
Book Sales	1.75			
Fax Income	22.50	150.00	-127.50	15.0%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	3.00	100.00	-97.00	3.0%
Misc./headphones	344.58	750.00	-405.42	45.9%
Photocopy/Copy income	285.40	1,000.00	-714.60	28.5%
Total Library Services Income	657.23	2,050.00	-1,392.77	32.1%
Other Funds Source				
BC Housing Authority	0.00	1,000.00	-1,000.00	0.0%
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	0.00	2,000.00	-2,000.00	0.0%
Transfer from Memorial Account	0.00	10,000.00	-10,000.00	0.0%
Total Other Income	840.31	14,050.00	-13,209.69	6.0%
Total Income	70,402.77	391,735.00	-321,332.23	18.0%
Gross Profit	70,402.77	391,735.00	-321,332.23	18.0%
Expense				
1 People - Who We Are				
Employee Benefits				
Director Health Insurance	1,794.82	10,773.00	-8,978.18	16.7%

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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	1,186.48	8,913.28	-7,726.80	13.3%
Total Employee Benefits	2,981.30	23,643.28	-20,661.98	12.6%
Payroll				
Direct Deposit Fees	0.00	600.00	-600.00	0.0%
Employee Payroll	33,039.78	218,860.44	-185,820.66	15.1%
Medicare Expense	479.06	3,173.48	-2,694.42	15.1%
Social Security Expense	2,048.35	13,569.35	-11,521.00	15.1%
Payroll - Other	3.50			
Total Payroll	35,570.69	236,203.27	-200,632.58	15.1%
Staff Development				
In House Training	24.71	1,500.00	-1,475.29	1.6%
Memberships and Dues	60.00	750.00	-690.00	8.0%
Off Site Trning & Conf & Virt	0.00	2,000.00	-2,000.00	0.0%
Total Staff Development	84.71	4,250.00	-4,165.29	2.0%
Total 1 People - Who We Are	38,636.70	264,096.55	-225,459.85	14.6%
2 Prod, Prog, Svc - What We Do				
Lib Prog-In Person & Virtual				
Adult Programs	190.97	1,300.00	-1,109.03	14.7%
Children's Programs	561.67	1,100.00	-538.33	51.1%
Outreach Programs	936.14	1,000.00	-63.86	93.6%
Summer Reading Program	340.13	4,250.00	-3,909.87	8.0%
Teen Programs	65.10	1,200.00	-1,134.90	5.4%
Total Lib Prog-In Person & Virtual	2,094.01	8,850.00	-6,755.99	23.7%
Library Materials				
Physical Materials				
Audio (Audio Books)	0.00	100.00	-100.00	0.0%
Book - Adults	2,562.31	9,500.00	-6,937.69	27.0%
Book - Juvenile	1,706.86	8,500.00	-6,793.14	20.1%
Book - Large Print	1,105.29	8,500.00	-7,394.71	13.0%
Book - Young Adult	739.45	3,000.00	-2,260.55	24.6%
Circulating Kits	21.98	1,000.00	-978.02	2.2%
Material Processing Supplies	2,816.74	5,000.00	-2,183.26	56.3%
Newspaper	377.89	1,100.00	-722.11	34.4%
OCLC CAT Express	0.00	2,500.00	-2,500.00	0.0%
Periodicals	0.00	550.00	-550.00	0.0%
Video (DVD)	552.86	5,000.00	-4,447.14	11.1%
Total Physical Materials	9,883.38	44,750.00	-34,866.62	22.1%
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	9,968.40	47,050.00	-37,081.60	21.2%
Library Services				
Advertising & Marketing	1,200.00	6,500.00	-5,300.00	18.5%
Copier Expense	362.08	2,200.00	-1,837.92	16.5%
Credit Card Machine Processing	64.78	300.00	-235.22	21.6%
DVD resurfacing	50.00	400.00	-350.00	12.5%
ILS System	0.00	4,600.00	-4,600.00	0.0%
Postage for ongoing ILL	19.13	240.00	-220.87	8.0%
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	3,489.99	18,040.00	-14,550.01	19.3%
Total 2 Prod, Prog, Svc - What We Do	15,552.40	73,940.00	-58,387.60	21.0%
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	0.00	750.00	-750.00	0.0%
Total Int Maint & Rep	0.00	4,450.00	-4,450.00	0.0%
Janitorial				
Floor Mat Service - Aramark	246.40	1,750.00	-1,503.60	14.1%
Janitorial Services (Open Door)	391.00	3,500.00	-3,109.00	11.2%
Janitorial Supplies	453.59	2,750.00	-2,296.41	16.5%
Total Janitorial	1,090.99	8,000.00	-6,909.01	13.6%
Total Interior	1,090.99	12,450.00	-11,359.01	8.8%
Total Facility Maintenance	4,122.81	17,875.00	-13,752.19	23.1%
Insurance & Utilities				
Insurance -Building	0.00	4,000.00	-4,000.00	0.0%
Utilities				
Electric	1,020.44	5,500.00	-4,479.56	18.6%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	176.00	1,100.00	-924.00	16.0%
Infrastr R & R	30.00	200.00	-170.00	15.0%
Natural Gas -MDU	889.40	2,600.00	-1,710.60	34.2%
Storm Sewer	62.81	350.00	-287.19	17.9%
Telephone Expense-BEK	577.82	3,500.00	-2,922.18	16.5%
Water	129.73	625.00	-495.27	20.8%
Total Utilities	3,426.20	14,415.00	-10,988.80	23.8%
Total Insurance & Utilities	3,426.20	18,415.00	-14,988.80	18.6%
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	980.00	7,500.00	-6,520.00	13.1%
Software Expense	354.24	1,200.00	-845.76	29.5%
Total IT System	1,334.24	11,350.00	-10,015.76	11.8%
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	170.54	2,000.00	-1,829.46	8.5%
Postage, Mailing Service	4.25	500.00	-495.75	0.9%
Total Staff Office	471.79	4,000.00	-3,528.21	11.8%
Total Staff Space & Usage	1,806.03	16,600.00	-14,793.97	10.9%
Total 3 Facility & Infrastructure	9,355.04	52,890.00	-43,534.96	17.7%
Uncategorized Expenses				
Carnegie Grant Expense	684.70			
Total Uncategorized Expenses	684.70			
Total Expense	64,228.84	390,926.55	-326,697.71	16.4%
Net Ordinary Income	6,173.93	808.45	5,365.48	763.7%
Other Income/Expense				
Other Expense				
Interest Expense - Bld Impr Loa	1,330.67			
Total Other Expense	1,330.67			
Net Other Income	-1,330.67			
Net Income	4,843.26	808.45	4,034.81	599.1%