

Valley City Barnes County Public Library

Profit & Loss Budget vs. Actual

January through May 2026

	Jan - May 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Income				
City Fund Income				
City Property Mills	126,532.21	199,157.00	-72,624.79	63.5%
State Aid Public Libraries	0.00	8,500.00	-8,500.00	0.0%
Total City Fund Income	126,532.21	207,657.00	-81,124.79	60.9%
County Fund Income				
County Penalty and Interest	302.68	250.00	52.68	121.1%
County Property Mills	140,727.12	151,778.00	-11,050.88	92.7%
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	1,252.79	1,200.00	52.79	104.4%
Total County Fund Income	142,282.59	162,028.00	-19,745.41	87.8%
Total Government Income	268,814.80	369,685.00	-100,870.20	72.7%
Local Donat., Grants, Fund Rais				
Community Donations				
Donations				
Childrens' Programming	0.00	5,000.00	-5,000.00	0.0%
Donations - Other	713.55	1,000.00	-286.45	71.4%
Total Donations	713.55	6,000.00	-5,286.45	11.9%
Kiwanis	250.00			
Special Events(Fund Raising)	0.00	1,000.00	-1,000.00	0.0%
Total Community Donations	963.55	7,000.00	-6,036.45	13.8%
Summer Reading Prog. Income	100.00	1,000.00	-900.00	10.0%
Total Local Donat., Grants, Fund Rais	1,063.55	8,000.00	-6,936.45	13.3%
Other Income				
Interest Earned				
Dacotah Bank Interest	575.22			
Total Interest Earned	575.22			
Library Services Income				
Book Sales	2.65			
Fax Income	77.19	150.00	-72.81	51.5%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	24.00	100.00	-76.00	24.0%
Misc./headphones	632.81	750.00	-117.19	84.4%
Photocopy/Copy income	686.09	1,000.00	-313.91	68.6%
Total Library Services Income	1,422.74	2,050.00	-627.26	69.4%
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	3,297.96	14,050.00	-10,752.04	23.5%
Total Income	273,176.31	391,735.00	-118,558.69	69.7%
Gross Profit	273,176.31	391,735.00	-118,558.69	69.7%
Expense				
1 People - Who We Are				
Employee Benefits				

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Director Health Insurance	4,487.05	10,773.00	-6,285.95	41.7%
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	3,433.46	8,913.28	-5,479.82	38.5%
Total Employee Benefits	7,920.51	23,643.28	-15,722.77	33.5%
Payroll				
Direct Deposit Fees	39.00	600.00	-561.00	6.5%
Employee Payroll	95,105.44	218,860.44	-123,755.00	43.5%
Medicare Expense	1,379.04	3,173.48	-1,794.44	43.5%
Social Security Expense	5,896.54	13,569.35	-7,672.81	43.5%
Total Payroll	102,420.02	236,203.27	-133,783.25	43.4%
Staff Development				
In House Training	149.57	1,500.00	-1,350.43	10.0%
Memberships and Dues	95.00	750.00	-655.00	12.7%
Off Site Trning & Conf & Virt	136.11	2,000.00	-1,863.89	6.8%
Total Staff Development	380.68	4,250.00	-3,869.32	9.0%
Total 1 People - Who We Are	110,721.21	264,096.55	-153,375.34	41.9%
2 Prod, Prog, Svc - What We Do				
Lib Prog-In Person & Virtual				
Adult Programs	504.88	1,300.00	-795.12	38.8%
Children's Programs	1,532.17	1,100.00	432.17	139.3%
Outreach Programs	1,158.57	1,000.00	158.57	115.9%
Summer Reading Program	3,280.39	4,250.00	-969.61	77.2%
Teen Programs	65.10	1,200.00	-1,134.90	5.4%
Total Lib Prog-In Person & Virtual	6,541.11	8,850.00	-2,308.89	73.9%
Library Materials				
Physical Materials				
Audio (Audio Books)	59.96	100.00	-40.04	60.0%
Book - Adults	5,374.18	9,500.00	-4,125.82	56.6%
Book - Juvenile	4,251.96	8,500.00	-4,248.04	50.0%
Book - Large Print	2,477.56	8,500.00	-6,022.44	29.1%
Book - Young Adult	1,572.15	3,000.00	-1,427.85	52.4%
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	513.89	1,100.00	-586.11	46.7%
OCLC CAT Express	0.00	2,500.00	-2,500.00	0.0%
Periodicals	488.70	550.00	-61.30	88.9%
Video (DVD)	2,425.68	5,000.00	-2,574.32	48.5%
Total Physical Materials	20,190.89	44,750.00	-24,559.11	45.1%
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	20,275.91	47,050.00	-26,774.09	43.1%
Library Services				
Advertising & Marketing	2,200.00	6,500.00	-4,300.00	33.8%
Copier Expense	1,116.60	2,200.00	-1,083.40	50.8%
Credit Card Machine Processing	120.03	300.00	-179.97	40.0%
DVD resurfacing	125.00	400.00	-275.00	31.3%
ILS System	0.00	4,600.00	-4,600.00	0.0%
Postage for ongoing ILL	89.34	240.00	-150.66	37.2%
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	5,444.97	18,040.00	-12,595.03	30.2%
Total 2 Prod, Prog, Svc - What We Do	32,261.99	73,940.00	-41,678.01	43.6%
3 Facility & Infrastructure				
Facility Maintenance				
Exterior				
Exterior Maintenance Exp.				
Building Supplies	8.59	300.00	-291.41	2.9%
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.	2,422.91	2,725.00	-302.09	88.9%
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	3,495.41	5,425.00	-1,929.59	64.4%
Interior				
Int Maint & Rep				
Elevator Maint. Expense	175.00	2,200.00	-2,025.00	8.0%
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	250.24	4,450.00	-4,199.76	5.6%
Janitorial				
Floor Mat Service - Aramark	661.47	1,750.00	-1,088.53	37.8%
Janitorial Services (Open Door)	3,043.96	3,500.00	-456.04	87.0%
Janitorial Supplies	1,333.25	2,750.00	-1,416.75	48.5%
Total Janitorial	5,038.68	8,000.00	-2,961.32	63.0%
Total Interior	5,288.92	12,450.00	-7,161.08	42.5%
Total Facility Maintenance	8,784.33	17,875.00	-9,090.67	49.1%
Insurance & Utilities				
Insurance -Building	0.00	4,000.00	-4,000.00	0.0%
Utilities				
Electric	2,367.70	5,500.00	-3,132.30	43.0%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	448.00	1,100.00	-652.00	40.7%
Infrastr R & R	75.00	200.00	-125.00	37.5%
Natural Gas -MDU	1,556.04	2,600.00	-1,043.96	59.8%
Storm Sewer	142.29	350.00	-207.71	40.7%
Telephone Expense-BEK	1,498.96	3,500.00	-2,001.04	42.8%
Water	277.45	625.00	-347.55	44.4%
Total Utilities	6,905.44	14,415.00	-7,509.56	47.9%
Total Insurance & Utilities	6,905.44	18,415.00	-11,509.56	37.5%
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	2,480.00	7,500.00	-5,020.00	33.1%
Software Expense	3,648.19	1,200.00	2,448.19	304.0%
Total IT System	6,128.19	11,350.00	-5,221.81	54.0%
Prof Contract Services				
Auditor Fees	0.00	1,250.00	-1,250.00	0.0%

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Accrual Basis

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	Jan - May 26	Budget	\$ Over Budget	% of Budget
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	1,026.90	2,000.00	-973.10	51.3%
Postage, Mailing Service	4.25	500.00	-495.75	0.9%
Total Staff Office	1,454.34	4,000.00	-2,545.66	36.4%
Total Staff Space & Usage	7,582.53	16,600.00	-9,017.47	45.7%
Total 3 Facility & Infrastructure	23,272.30	52,890.00	-29,617.70	44.0%
Uncategorized Expenses				
Carnegie Grant Expense	814.95			
Total Uncategorized Expenses	814.95			
Total Expense	167,070.45	390,926.55	-223,856.10	42.7%
Net Ordinary Income	106,105.86	808.45	105,297.41	13,124.6%
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	101,976.88	808.45	101,168.43	12,613.9%