

Valley City Barnes County Public Library

Profit & Loss Budget vs. Actual

January through July 2026

	Jan - Jul 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Income				
City Fund Income				
City Property Mills	128,508.70	199,157.00	-70,648.30	64.5%
State Aid Public Libraries	7,512.70	8,500.00	-987.30	88.4%
Total City Fund Income	136,021.40	207,657.00	-71,635.60	65.5%
County Fund Income				
County Penalty and Interest	370.55	250.00	120.55	148.2%
County Property Mills	182,429.47	151,778.00	30,651.47	120.2%
Homestead Credit County	1,383.87	300.00	1,083.87	461.3%
State Aid Public Libraries	9,022.86	8,500.00	522.86	106.2%
State Aid Telecom	1,252.79	1,200.00	52.79	104.4%
Total County Fund Income	194,459.54	162,028.00	32,431.54	120.0%
Total Government Income	330,480.94	369,685.00	-39,204.06	89.4%
Local Donat., Grants, Fund Rais				
Community Donations				
Donations				
Childrens' Programming	0.00	5,000.00	-5,000.00	0.0%
Donations - Other	714.50	1,000.00	-285.50	71.5%
Total Donations	714.50	6,000.00	-5,285.50	11.9%
Kiwanis	250.00			
Special Events(Fund Raising)	0.00	1,000.00	-1,000.00	0.0%
Total Community Donations	964.50	7,000.00	-6,035.50	13.8%
Summer Reading Prog. Income	100.00	1,000.00	-900.00	10.0%
Total Local Donat., Grants, Fund Rais	1,064.50	8,000.00	-6,935.50	13.3%
Other Income				
Interest Earned				
Dacotah Bank Interest	843.02			
Total Interest Earned	843.02			
Library Services Income				
Book Sales	2.65			
Fax Income	95.24	150.00	-54.76	63.5%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	48.00	100.00	-52.00	48.0%
Misc./headphones	881.44	750.00	131.44	117.5%
Photocopy/Copy income	1,179.43	1,000.00	179.43	117.9%
Total Library Services Income	2,206.76	2,050.00	156.76	107.6%
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	4,349.78	14,050.00	-9,700.22	31.0%
Total Income	335,895.22	391,735.00	-55,839.78	85.7%
Gross Profit	335,895.22	391,735.00	-55,839.78	85.7%
Expense				
1 People - Who We Are				
Employee Benefits				

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Director Health Insurance	6,281.87	10,773.00	-4,491.13	58.3%
Director HSA	0.00	3,407.00	-3,407.00	0.0%
ND Workers Compensation	365.44	550.00	-184.56	66.4%
SEP - Employee	4,557.29	8,913.28	-4,355.99	51.1%
Total Employee Benefits	11,204.60	23,643.28	-12,438.68	47.4%
Payroll				
Direct Deposit Fees	103.00	600.00	-497.00	17.2%
Employee Payroll	130,061.72	218,860.44	-88,798.72	59.4%
Medicare Expense	1,885.90	3,173.48	-1,287.58	59.4%
Social Security Expense	8,063.81	13,569.35	-5,505.54	59.4%
Payroll - Other	5.25			
Total Payroll	140,119.68	236,203.27	-96,083.59	59.3%
Staff Development				
In House Training	330.43	1,500.00	-1,169.57	22.0%
Memberships and Dues	270.00	750.00	-480.00	36.0%
Off Site Trning & Conf & Virt	1,339.14	2,000.00	-660.86	67.0%
Total Staff Development	1,939.57	4,250.00	-2,310.43	45.6%
Total 1 People - Who We Are	153,263.85	264,096.55	-110,832.70	58.0%
2 Prod, Prog, Svc - What We Do				
Lib Prog-In Person & Virtual				
Adult Programs	1,344.07	1,300.00	44.07	103.4%
Children's Programs	3,948.16	1,100.00	2,848.16	358.9%
Outreach Programs	1,388.10	1,000.00	388.10	138.8%
Summer Reading Program	4,183.85	4,250.00	-66.15	98.4%
Teen Programs	467.27	1,200.00	-732.73	38.9%
Total Lib Prog-In Person & Virtual	11,331.45	8,850.00	2,481.45	128.0%
Library Materials				
Physical Materials				
Audio (Audio Books)	59.96	100.00	-40.04	60.0%
Book - Adults	6,986.96	9,500.00	-2,513.04	73.5%
Book - Juvenile	6,225.31	8,500.00	-2,274.69	73.2%
Book - Large Print	3,980.89	8,500.00	-4,519.11	46.8%
Book - Young Adult	2,397.28	3,000.00	-602.72	79.9%
Circulating Kits	315.07	1,000.00	-684.93	31.5%
Material Processing Supplies	4,259.39	5,000.00	-740.61	85.2%
Newspaper	1,032.33	1,100.00	-67.67	93.8%
OCLC CAT Express	0.00	2,500.00	-2,500.00	0.0%
Periodicals	488.70	550.00	-61.30	88.9%
Video (DVD)	3,136.83	5,000.00	-1,863.17	62.7%
Total Physical Materials	28,882.72	44,750.00	-15,867.28	64.5%
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	28,967.74	47,050.00	-18,082.26	61.6%
Library Services				
Advertising & Marketing	3,000.00	6,500.00	-3,500.00	46.2%
Copier Expense	1,308.60	2,200.00	-891.40	59.5%
Credit Card Machine Processing	163.94	300.00	-136.06	54.6%
DVD resurfacing	175.00	400.00	-225.00	43.8%
ILS System	4,430.00	4,600.00	-170.00	96.3%
Postage for ongoing ILL	157.02	240.00	-82.98	65.4%
Website Maintenance-Firespring	0.00	2,000.00	-2,000.00	0.0%

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Zero Client Annual	1,794.00	1,800.00	-6.00	99.7%
Total Library Services	11,028.56	18,040.00	-7,011.44	61.1%
Total 2 Prod, Prog, Svc - What We Do	51,327.75	73,940.00	-22,612.25	69.4%
3 Facility & Infrastructure				
Facility Maintenance				
Exterior				
Exterior Maintenance Exp.				
Building Supplies	174.70	300.00	-125.30	58.2%
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.	2,589.02	2,725.00	-135.98	95.0%
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	3,661.52	5,425.00	-1,763.48	67.5%
Interior				
Int Maint & Rep				
Elevator Maint. Expense	2,570.80	2,200.00	370.80	116.9%
Furnace Maint. & Repair	0.00	750.00	-750.00	0.0%
Interior Repairs	867.42	750.00	117.42	115.7%
Library Furniture	174.24	750.00	-575.76	23.2%
Total Int Maint & Rep	3,612.46	4,450.00	-837.54	81.2%
Janitorial				
Floor Mat Service - Aramark	965.49	1,750.00	-784.51	55.2%
Janitorial Services (Open Door)	3,250.96	3,500.00	-249.04	92.9%
Janitorial Supplies	1,623.16	2,750.00	-1,126.84	59.0%
Total Janitorial	5,839.61	8,000.00	-2,160.39	73.0%
Total Interior	9,452.07	12,450.00	-2,997.93	75.9%
Total Facility Maintenance	13,113.59	17,875.00	-4,761.41	73.4%
Insurance & Utilities				
Insurance -Building	3,698.00	4,000.00	-302.00	92.5%
Utilities				
Electric	3,500.33	5,500.00	-1,999.67	63.6%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	632.00	1,100.00	-468.00	57.5%
Infrastr R & R	105.00	200.00	-95.00	52.5%
Natural Gas -MDU	1,629.19	2,600.00	-970.81	62.7%
Storm Sewer	193.95	350.00	-156.05	55.4%
Telephone Expense-BEK	2,138.37	3,500.00	-1,361.63	61.1%
Water	371.74	625.00	-253.26	59.5%
Total Utilities	9,110.58	14,415.00	-5,304.42	63.2%
Total Insurance & Utilities	12,808.58	18,415.00	-5,606.42	69.6%
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	3,520.00	7,500.00	-3,980.00	46.9%
Software Expense	4,002.43	1,200.00	2,802.43	333.5%
Total IT System	7,522.43	11,350.00	-3,827.57	66.3%
Prof Contract Services				

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Auditor Fees	0.00	1,250.00	-1,250.00	0.0%
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	1,708.40	2,000.00	-291.60	85.4%
Postage, Mailing Service	316.25	500.00	-183.75	63.3%
Total Staff Office	2,447.84	4,000.00	-1,552.16	61.2%
Total Staff Space & Usage	9,970.27	16,600.00	-6,629.73	60.1%
Total 3 Facility & Infrastructure	35,892.44	52,890.00	-16,997.56	67.9%
Uncategorized Expenses				
Carnegie Grant Expense	1,010.97			
Total Uncategorized Expenses	1,010.97			
Total Expense	241,495.01	390,926.55	-149,431.54	61.8%
Net Ordinary Income	94,400.21	808.45	93,591.76	11,676.7%
Other Income/Expense				
Other Income				
ARSL Grant Income	25,000.00			
To Be Reimb by Foundation Inc	36.78			
Total Other Income	25,036.78			
Other Expense				
ARSL Grant Exp	2,045.82			
Capital Purchases				
Grant Capital Purchase - Bldg				
Library Furniture	779.90			
Total Grant Capital Purchase - Bldg	779.90			
Total Capital Purchases	779.90			
Interest Expense - Bld Impr Loa	1,330.67			
To Be Reimb by Foundation	2,835.09			
Total Other Expense	6,991.48			
Net Other Income	18,045.30			
Net Income	112,445.51	808.45	111,637.06	13,908.8%