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

	Jan - Sep 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Government Income				
City Fund Income				
City Property Mills	130,165.29	199,157.00	-68,991.71	65.4%
State Aid Public Libraries	7,512.70	8,500.00	-987.30	88.4%
Total City Fund Income	137,677.99	207,657.00	-69,979.01	66.3%
County Fund Income				
County Penalty and Interest	466.51	250.00	216.51	186.6%
County Property Mills	183,222.31	151,778.00	31,444.31	120.7%
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	195,348.34	162,028.00	33,320.34	120.6%
Total Government Income	333,026.33	369,685.00	-36,658.67	90.1%
Local Donat., Grants, Fund Rais				
Community Donations				
Donations				
Childrens' Programming	0.00	5,000.00	-5,000.00	0.0%
Donations - Other	848.30	1,000.00	-151.70	84.8%
Total Donations	848.30	6,000.00	-5,151.70	14.1%
Kiwanis	250.00			
Special Events(Fund Raising)	0.00	1,000.00	-1,000.00	0.0%
Total Community Donations	1,098.30	7,000.00	-5,901.70	15.7%
Summer Reading Prog. Income	100.00	1,000.00	-900.00	10.0%
Total Local Donat., Grants, Fund Rais	1,198.30	8,000.00	-6,801.70	15.0%
Other Income				
Interest Earned				
Dacotah Bank Interest	1,002.72			
Total Interest Earned	1,002.72			
Library Services Income				
Book Sales	2.65			
Fax Income	126.74	150.00	-23.26	84.5%
Fines Collected	0.00	50.00	-50.00	0.0%
ILL Postage Paid	57.00	100.00	-43.00	57.0%
Misc./headphones	1,153.18	750.00	403.18	153.8%
Photocopy/Copy income	1,466.58	1,000.00	466.58	146.7%
Total Library Services Income	2,806.15	2,050.00	756.15	136.9%
Other Funds Source				
BC Housing Authority	1,300.00	1,000.00	300.00	130.0%
BC Museum ILS Cost Share	2,000.00	500.00	1,500.00	400.0%
Litchville Elem. ILS Cost Share	0.00	500.00	-500.00	0.0%
Total Other Funds Source	3,300.00	2,000.00	1,300.00	165.0%
Transfer from Memorial Account	0.00	10,000.00	-10,000.00	0.0%
Total Other Income	7,108.87	14,050.00	-6,941.13	50.6%
Total Income	341,333.50	391,735.00	-50,401.50	87.1%
Gross Profit	341,333.50	391,735.00	-50,401.50	87.1%
Expense				
1 People - Who We Are				
Employee Benefits				

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Director Health Insurance	8,076.69	10,773.00	-2,696.31	75.0%
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	5,904.23	8,913.28	-3,009.05	66.2%
Total Employee Benefits	14,346.36	23,643.28	-9,296.92	60.7%
Payroll				
Direct Deposit Fees	167.00	600.00	-433.00	27.8%
Employee Payroll	171,383.08	218,860.44	-47,477.36	78.3%
Medicare Expense	2,485.06	3,173.48	-688.42	78.3%
Social Security Expense	10,625.74	13,569.35	-2,943.61	78.3%
Payroll - Other	8.75			
Total Payroll	184,669.63	236,203.27	-51,533.64	78.2%
Staff Development				
In House Training	330.43	1,500.00	-1,169.57	22.0%
Memberships and Dues	305.00	750.00	-445.00	40.7%
Off Site Trning & Conf & Virt	1,564.14	2,000.00	-435.86	78.2%
Staff Development - Other	112.79			
Total Staff Development	2,312.36	4,250.00	-1,937.64	54.4%
Total 1 People - Who We Are	201,328.35	264,096.55	-62,768.20	76.2%
2 Prod, Prog, Svc - What We Do				
Lib Prog-In Person & Virtual				
Adult Programs	1,495.09	1,300.00	195.09	115.0%
Children's Programs	4,257.93	1,100.00	3,157.93	387.1%
Outreach Programs	1,388.10	1,000.00	388.10	138.8%
Summer Reading Program	4,254.40	4,250.00	4.40	100.1%
Teen Programs	470.46	1,200.00	-729.54	39.2%
Total Lib Prog-In Person & Virtual	11,865.98	8,850.00	3,015.98	134.1%
Library Materials				
Physical Materials				
Audio (Audio Books)	59.96	100.00	-40.04	60.0%
Book - Adults	8,210.02	9,500.00	-1,289.98	86.4%
Book - Juvenile	7,289.55	8,500.00	-1,210.45	85.8%
Book - Large Print	5,293.29	8,500.00	-3,206.71	62.3%
Book - Young Adult	2,946.17	3,000.00	-53.83	98.2%
Circulating Kits	423.19	1,000.00	-576.81	42.3%
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	2,360.52	2,500.00	-139.48	94.4%
Periodicals	488.70	550.00	-61.30	88.9%
Video (DVD)	3,745.83	5,000.00	-1,254.17	74.9%
Total Physical Materials	36,108.95	44,750.00	-8,641.05	80.7%
Virtual Materials				
eBooks (Overdrive)	2,000.00	2,000.00	0.00	100.0%
ODIN	184.46	300.00	-115.54	61.5%
Total Virtual Materials	2,184.46	2,300.00	-115.54	95.0%
Total Library Materials	38,293.41	47,050.00	-8,756.59	81.4%
Library Services				
Advertising & Marketing	3,800.00	6,500.00	-2,700.00	58.5%
Copier Expense	1,879.96	2,200.00	-320.04	85.5%
Credit Card Machine Processing	200.88	300.00	-99.12	67.0%
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	214.88	240.00	-25.12	89.5%
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	12,544.72	18,040.00	-5,495.28	69.5%
Total 2 Prod, Prog, Svc - What We Do	62,704.11	73,940.00	-11,235.89	84.8%
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	505.00	750.00	-245.00	67.3%
Interior Repairs	867.42	750.00	117.42	115.7%
Library Furniture	174.24	750.00	-575.76	23.2%
Total Int Maint & Rep	4,117.46	4,450.00	-332.54	92.5%
Janitorial				
Floor Mat Service - Aramark	1,270.67	1,750.00	-479.33	72.6%
Janitorial Services (Open Door)	3,664.96	3,500.00	164.96	104.7%
Janitorial Supplies	1,881.62	2,750.00	-868.38	68.4%
Total Janitorial	6,817.25	8,000.00	-1,182.75	85.2%
Total Interior	10,934.71	12,450.00	-1,515.29	87.8%
Total Facility Maintenance	14,596.23	17,875.00	-3,278.77	81.7%
Insurance & Utilities				
Insurance -Building	3,698.00	4,000.00	-302.00	92.5%
Utilities				
Electric	4,699.69	5,500.00	-800.31	85.4%
Electrowatchman	540.00	540.00	0.00	100.0%
Garbage	816.00	1,100.00	-284.00	74.2%
Infrastr R &R	135.00	200.00	-65.00	67.5%
Natural Gas -MDU	1,690.75	2,600.00	-909.25	65.0%
Storm Sewer	257.41	350.00	-92.59	73.5%
Telephone Expense-BEK	2,779.11	3,500.00	-720.89	79.4%
Water	503.53	625.00	-121.47	80.6%
Total Utilities	11,421.49	14,415.00	-2,993.51	79.2%
Total Insurance & Utilities	15,119.49	18,415.00	-3,295.51	82.1%
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	4,890.00	7,500.00	-2,610.00	65.2%
Software Expense	4,356.67	1,200.00	3,156.67	363.1%
Total IT System	9,246.67	11,350.00	-2,103.33	81.5%
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	522.00	750.00	-228.00	69.6%
Office Furniture	11.19	750.00	-738.81	1.5%
Office Supplies	1,814.34	2,000.00	-185.66	90.7%
Postage, Mailing Service	330.86	500.00	-169.14	66.2%
Total Staff Office	2,678.39	4,000.00	-1,321.61	67.0%
Total Staff Space & Usage	11,925.06	16,600.00	-4,674.94	71.8%
Total 3 Facility & Infrastructure	41,640.78	52,890.00	-11,249.22	78.7%
Uncategorized Expenses				
Carnegie Grant Expense	1,146.17			
Total Uncategorized Expenses	1,146.17			
Total Expense	306,819.41	390,926.55	-84,107.14	78.5%
Net Ordinary Income	34,514.09	808.45	33,705.64	4,269.2%
Other Income/Expense				
Other Income				
ARSL Grant Income	25,000.00			
Carnegie Reimbursements	26.99			
To Be Reimb by Foundation Inc	36.78			
Total Other Income	25,063.77			
Other Expense				
ARSL Grant Exp	2,446.53			
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			
Patron Computers	3,473.94			
To Be Reimb by Foundation	2,835.09			
Total Other Expense	10,866.13			
Net Other Income	14,197.64			
Net Income	**48,711.73**	**808.45**	**47,903.28**	**6,025.3%**