Draft for Board approval

	FY2018-2019	FY 2019-2020 3% COL	FY 2020-2021 Unrestricted	State Aid	Restricted	Subtotal	New	**Total**	% change
Column Reference Number	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	
Ordinary Income/Expense									
Income									
40000 · INCOME									
41000 · Government Income									
41010 · Accomack County	403,707	417,079	528,375			528,375		528,375	27%
41020 · Northampton County	138,000	148,711	176,125			176,125		176,125	18%
41030 · State Aid	176,444	183,670		183,670		183,670		183,670	0%
Total 41000 · Government Income	718,151	**749,460**	**704,500**	**183,670**	**-**	**888,170**		**888,170**	19%
42000 · Contributions									
42010 · ESPL Friends	5,000	7,000			7,000	7,000		7,000	0%
42020 · NFL Friends	10,500	5,000			1,000	1,000		1,000	-80%
42030 · Contributions Unrestricted	1,000	1,000	1,000			1,000		1,000	0%
42040 · Contributions Restricted	10,000	5,000			5,000	5,000		5,000	0%
42050 · Legacies & Bequests	100	500			500	500		500	0%
Total 42000 · Contributions	26,600	**18,500**	**1,000**		**13,500**	**14,500**		**14,500**	-22%
43000 · Reimbursements									
43010 · NFL Book Endowment	400	5,000			5,000	5,000		5,000	0%
43020 · Island	2,500	2,500			2,500	2,500		2,500	0%
43030 · Cape Charles	16,000	16,500			16,500	16,500		16,500	0%
43040 · Book Replacement	100	100			100	100		100	0%
43000 - Other		500			500	500		500	0%
Total 43000 · Reimbursements	**19,000**	**24,600**			**24,600**	**24,600**		**24,600**	0%
44000 · Fines & Fees									
44010 · Fines	9,000	10,000	10,000			10,000		10,000	0%
44020 · Photocopying	5,000	5,000	5,000			5,000		5,000	0%
44030 · Fax	3,500	4,000	4,000			4,000		4,000	0%
44040 · Other	1,000	1,000	-			-		-	
Total 44000 · Fines & Fees	**18,500**	**20,000**	**19,000**			**19,000**		**19,000**	-5%
45000 · Endowments									
45020 · General (Merrill Lynch)	400	400	-			-		-	
45090 · Miscellaneous Endowments	2,000	2,000			2,000	2,000	500	2,500	25%
Total 45000 · Endowments	**2,400**	**2,400**			**2,000**	**2,000**	**500**	**2500**	4%
								-	
46000 - Private Grants	**1,600**	**2,000**			**5,000**	**5,000**		**5,000**	150%
49000 · Miscellaneous Income								-	
49010 · NOW Interest		-						-	
49020 · Driver Education Test Proctorin	250	300	300			300		300	0%
49000 · Miscellaneous Income - Other	200	200	200			200		200	0%
Total 49000 · Miscellaneous Income	**450**	**500**	**500**			**500**		**500**	0%

	FY2018-2019	FY 2019-2020 3% COL	FY 2020-2021 Unrestricted	State Aid	Restricted	Subtotal	New	Total	% change
Column Reference Number	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	
Total 40000 · INCOME	786,701	817,460	725,000	183,670	45,100	**953,770**	500	**954,270**	17%
Total Income	**786,701**	**817,460**	**725,000**	**183,670**	**45,100**	**953,770**	**500**	**954,270**	17%
								-	
Expense								-	
60000 · EXPENSES								-	
61000 · Operations								-	
61100 · Building								-	
61101 · Building Maintenance - ESPL	10,000	12,000	6,000			6,000		6,000	-50%
61102 · Building Maintenance, NFL	2,000	7,500	8,000			8,000		8,000	7%
61102 · Building Maintenance, Parksley							1,000	1,000	
Custodial Service							27,500		
Total 61100 · Building	**12,000**	**19,500**	**14,000**			**14,000**	**28,500**	**42,500**	118%
61200 · Utilities								-	
61201 · Fuel Oil	4,000	5,000	1,500			1,500		1,500	-70%
61202 · Electricity	12,000	13,000	22,000			22,000	40,000	62,000	377%
61203 · Telephone	10,839	11,000	8,000			8,000		8,000	-27%
61204 · Water/Sewer (Parksley)			1,200			1,200	2,400	2,400	
Total 61200 · Utilities	**26,839**	**29,000**	**32,700**	**-**	**-**	**32,700**	**42,400**	**75,100**	159%
61300 · Vehicle Operation	**2,750**	**3,000**	**2,500**			**2,500**		**2,500**	-17%
61400 · Insurance								-	
61401 · Insurance, Building			7,000			7,000		7,000	
61402 · Insurance, Vehicles			425			425		425	
61403 · Insurance, Property misc			200			200		200	
61404 · Insurance, Liability			1,500			1,500		1,500	
61407 · Insurance, Prof Liability			1,200			1,200		1,200	
Total 61400 · Insurance	12,975	13,006	**10,325**			**10,325**		**10,325**	-21%
61500 · Computer								-	
61510 · Computer Hardware - State Aid	1,400	2,200		2500		2,500		2,500	14%
Computer Hardware								-	
61513 · Online Services,	14,500	15,000		10,000		10,000		10,000	-33%
61514 · Internet Services, State	20,500	11,100		11,100		11,100		11,100	0%
61515 · Computer Software	580	625				-		-	-100%
61516 · Computer Software, State Aid	-			500		500	2,500	3,000	
61517 · Computer Maintenance	5,500	5,500		5,500		5,500		5,500	0%
61500 · Computer - Other								-	
Total 61500 · Computer	**42,480**	**34,425**		**29,600**		**29,600**	**2,500**	**32,100**	-7%
Total 61000 · Operations	97,044	98,931	**59,525**	**29,600**	**-**	**89,125**	**73,400**	**162,525**	64%
								-	
62000 · Equipment								-	

	FY2018-2019	FY 2019-2020 3% COL	FY 2020-2021 Unrestricted	State Aid	Restricted	Subtotal	New	**Total**	% change
Column Reference Number	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	
62200 · Equipment			5,000		1,000	6,000		6,000	
62300 · Equipment Maintenance								-	
62310 · Contractual Services						-		-	
Contractual Services - State Aid	5420	7,500		7,500		7,500		7,500	0%
62300 · Equipment Maintenance - Other	1000	-				-		-	
Total 62000 · Equipment	**6,420**	**7,500**	**5,000**	**7,500**	**1,000**	**13,500**	**-**	**13,500**	80%
								-	
63000 · Programs								-	
63100 · Adult	0	1,500		1,427		1,427		1,427	-5%
63200 · Youth	4800	5,000	4,000		4,000	8,000		8,000	60%
63300 · Outreach							1,000		
63000 · Programs - Other						-		-	
Total 63000 · Programs	**4800**	**6,500**	**4,000**	**1,427**	**4,000**	**9,427**	**1,000**	**10,427**	60%
								-	
64000 · Personnel								-	
64010 · Salaries - Director	20,149	21,596	23,981			23,981		23,981	11%
Salaries - Director - State Aid 25%	44,111	45,918		45,918		45,918		45,918	0%
64020 · Salaries - Other	167,500	204,235	241,484			241,484		241,484	18%
64030 · Hourly Employees	160,151	134,000	125,000			125,000		125,000	-7%
Hourly payroll adj & move prep		11,046	11,000			11,000		11,000	0%
64050 · Payroll Expenses	40,000	45,000	67,000			67,000		67,000	49%
64070 · Retirement	13,720	16,500	20,000			20,000		20,000	21%
64080 · Insurance								-	
64083 · Insurance, Life						-		-	
64084 · Insurance, Gen, Liability						-		-	
64085 · Insurance, Medical	47,700	42,000				-		-	
64086 · Insurance, Dental	1,200	1,000				-		-	
Total 64080 · Insurance	48,900	43,000	45,150			45,150		45,150	5%
64090 · Liability Reserve	8,000	8,000	8,000			8,000		8,000	0%
Total 64000 · Personnel	**502,531**	**529,294**	**541,615**	**45,918**		**587,533**		**587,533**	11%
								-	
65000 · Supplies								-	
65100 · Custodial	943	1,000	3,000			3,000	1,000	4,000	300%
65300 · Library Supplies	13,157	15,350	1,000	15,350		16,350		16,350	7%
Library - non-state aid						-		-	
65400 · Youth Program Supplies	500	502				-		-	
65000 · Supplies - Other						-		-	
Total 65000 · Supplies	**14,600**	**16,852**	**4,000**	**15,350**		**19,350**	**1,000**	**20,350**	21%

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66000 · Materials								-	
66310 · System Materials								-	
66311 · Books, State Aid	47,376	47,376		49,376		49,376		49,376	4%
66312 · Periodicals, State Aid	5,600	5,600		4,000		4,000		4,000	-29%
66313 · Continuations, State Aid	500	500		500		500		500	0%
66314 - Microforms, State Aid	630					-		-	
66315 - Electronic Resources, State Aid	2,000	2,000		2,000		2,000		2,000	0%
66317 · AV, State Aid	6,500	6,500		6,500		6,500		6,500	0%
66318 - Other non-Book, State Aid (e-book)	1,500	1,500		1,500		1,500		1,500	0%
66320 · Cape Charles Contract #15	2,000	2,000		2,000		2,000		2,000	0%
Total 66310 · System Materials	66,106	65,476		**65,876**		**65,876**		65,876	1%
66350 · Affiliates								-	
66351 · Books, Affiliates	24,000	24,000			24,000	24,000		24,000	0%
Total 66350 · Affiliates	24,000	24,000			24,000	24,000		24,000	0%
66900 · Restricted								-	
Other	5000	5,000			5,000	5,000		5,000	0%
Total 66000 · Materials	**95,106**	**94,476**	**-**	**65,876**	**29,000**	**94,876**	**-**	**94,876**	0%
67000 · Other								-	
67100 · Postage	1300	1,500	1,500			1,500		1,500	0%
67200 · Travel	5000	5,998		6500		6,500		6,500	8%
67300 · Dues	2000	2,500	2,500			2,500		2,500	0%
67000 · Other - Other	100	102	102			102		102	0%
Total 67000 · Other	**8,400**	**10,100**	**4,102**	**6,500**	**-**	**10,602**	**-**	**10,602**	5%
68000 · Miscellaneous								-	
68100 · Bank Fees	900	1,000	1,000			1,000		1,000	0%
68300 · Refunds	30	30				-		-	
68600 · Continuing Education	4,000	4,000	1,000	3,500		4,500		4,500	13%
MLS Fellowship - State Aid	1,000	1,000		1,000		1,000		1,000	0%
68000 · Miscellaneous - Other	4,600	4,002	4,000			4,000		4,000	0%
Total 68000 · Miscellaneous	**10,530**	**10,032**	**6,000**	**4,500**	**-**	**10,500**		**10,500**	5%
69000 · Professional Services								-	
69001 · Professional Services,Financial	14,400	14,400	14,400			14,400		14,400	0%
69002 · Professional, Library Services	7,000	7,000		7,000		7,000		7,000	0%
69003 - Erate Consultant	4,500	4,500	4,500			4,500		4,500	0%
69004 - Auditor	5,500	5,500	5,500			5,500		5,500	0%
69000 · Professional Services - Other	5,000	2,500	2,500			2,500		2,500	0%

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Total 69000 · Professional Services	36,400	33,900	**26,900**	**7,000**		**33,900**		33,900	0%
Total Expense	**775,831**	**807,585**	**651,142**	**183,671**	**34,000**	**868,813**	**75,400**	**944,213**	17%
Net Ordinary Income	10,870	9,876	73,858	(1)	11,100	84,958	(74,900)	10,058	2%
Other Expense									
8010 · Reserve	10,000	10,000	10,000			10,000		10,000	0%
8020 · Miscellaneous									
Carryover									
Total Other Expense	10,000	10,000	10,000			10,000		10,000	0%
Net Other Income	870	(125)	63,858	(1)	11,100	74,958	(74,900)	58	
State aid	176,444	#REF!		183,670					
How State Aid Allocated:									
Books & Materials		65,476		65,876					
Salaries		45,918		45,918					
Internet Access		11,100		11,100					
Equipment		2,200		2,500					
Furniture		-							
Supplies		15,852		15,350					
Other		22,125		21,926					
Contractual Services		20,000		20,000					
Fellowship		1,000		1,000					
		183,670		183,670					