EASTERN SHORE PUBLIC LIBRARY

BOARD OF TRUSTEES

July 14, 2020, 1:00 PM

Eastern Shore Public Library, Accomac, Virginia

Agenda

This is an electronic meeting.

- 1. Call to Order
- 2. Public Comments
- 3. Financial Report
- 4. Branch and Friend's Reports
 - a. Cape Charles Memorial Library
 - b. Chincoteague Island Library
 - c. Northampton Free Library
 - d. ESPL Friend's Reports
- 5. Library Director's Report
- 6. ESPL Foundation (Davenport)
 - a. Capital Campaign Update
- 7. Capital Project Update Steering Committee (Valentine)
- 8. Old Business
- 9. New Business
 - a. Approve modified FY2020-2021 budget
 - b. Circulation Policy and library fines
- 10. Additional Comments
- 11. Next Meeting: Tuesday, Auguest 11, 2020 at ESPL in Accomac at 1:00 pm
- 12. Adjournment

Eastern Shore Public Library Balance Sheet As of June 30, 2020

| | Jun 30, 20 |
|--|--|
| ASSETS Current Assets | |
| Checking/Savings Petty Cash Sun Trust - Operating | 100.00 |
| Liability Reserve Reserve Sun Trust - Operating - Other | 7,337.00 9,163.00 71,864.99 |
| Total Sun Trust - Operating | 88,364.99 |
| Suntrust - Restricted Fund | 10,205.57 |
| Total Checking/Savings | 98,670.56 |
| Total Current Assets | 98,670.56 |
| TOTAL ASSETS | 98,670.56 |
| LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable | |
| 2000 · Accounts Payable | 23,483.03 |
| Total Accounts Payable | 23,483.03 |
| Credit Cards Cardmember Services Visa | 1,613.37 |
| Total Credit Cards | 1,613.37 |
| Other Current Liabilities 2100 · Payroll Liabilities 2290 · Anthem, Medical 2300 · Anthem, Dental 2360 · AFLAC | 780.35 1,122.62 118.94 165.30 |
| Total Other Current Liabilities | 2,187.21 |
| Total Current Liabilities | 27,283.61 |
| Total Liabilities | 27,283.61 |

Eastern Shore Public Library Balance Sheet As of June 30, 2020

| | Jun 30, 20 |
|----------------------------|------------|
| Equity | |
| 1110 · Retained Earnings | -44,065.39 |
| 3000 · Opening Bal Equity | 95,784.16 |
| Net Income | 19,668.18 |
| Total Equity | 71,386.95 |
| TOTAL LIABILITIES & EQUITY | 98,670.56 |

| Ordinary Income Expense Income | | Jul '19 - Jun 20 | Budget | \$ Over Budget | % of Budget |
|--|------------------------------------|------------------|------------|----------------|-------------|
| March Marc | • | | | | |
| ### ### ############################## | | | | | |
| | | | | | |
| | | 447.070.00 | 447.070.00 | 0.00 | 400.00/ |
| 183,694 08 | | • | , | | |
| Total 41000 - Government Income 749,484 08 | • | • | • | | |
| Total 41000 · Government Income 749,484.08 749,460.00 24.08 100.0% 42000 · Contributions 42010 · ESPL Friends 4.179.20 7,000.00 -2,820.80 59.7% 42020 · NFL Friends 8,842.15 5,000.00 3,842.15 176.8% 42030 · Contributions Unrestricted 1,282.71 1,000.00 282.71 128.3% 42040 · Contributions Restricted 9,883.86 5,000.00 4,683.86 193.7% 42050 · Legacies & Bequests 0.00 500.00 500.00 0.0% 42000 · Contributions - Other 0.00 0.00 0.00 0.00 0.00 Total 42000 · Contributions 24,841.61 18,500.00 6,341.61 134.3% 43000 · Reimbursements 43010 · NFL Book Endowment 5,010.00 5,000.00 10.00 100.2% 43010 · NFL Book Endowment 5,010.00 5,000.00 571.99 122.9% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Cape Charles 11,146.43 16,500.00 53.15.7 67.6% | | • | , | | |
| 42000 · Contributions 4,179.20 7,000.00 -2,820.80 59.7% 42010 · ESPL Friends 8,842.15 5,000.00 3,842.15 176.8% 42020 · NFL Friends 8,842.15 5,000.00 3,842.15 176.8% 42030 · Contributions Unrestricted 9,683.86 5,000.00 4,683.86 193.7% 42060 · Adopt-A-Book 853.69 42000 · Contributions - Other 0.00 0.00 0.00 0.00 43000 · Reimbursements 43020 · Solutions · Other 0.00 0.00 10.00 100.2% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Reimbursements 11,148.43 16,500.00 -5,351.57 67.6% 43040 · Spick Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 593.60 218.7% 44000 · Fines & Fees | 41040 · Grants | 0.00 | 0.00 | 0.00 | 0.0% |
| 42010 - ESPL Friends 4,179.20 7,000.00 -2,820.80 59.7% 42020 - NFL Friends 8,842.15 5,000.00 3,842.15 176.8% 42030 - Contributions Unrestricted 1,282.71 1,000.00 282.71 128.3% 42040 - Contributions Restricted 9,683.86 5,000.00 -500.00 0.0% 42060 - Adopt-A-Book 853.69 | Total 41000 · Government Income | 749,484.08 | 749,460.00 | 24.08 | 100.0% |
| 42020 NFL Friends 8,842.15 5,000.00 3,842.15 176.8% 42030 Contributions Unrestricted 1,282.71 1,000.00 282.71 128.3% 42040 Contributions Restricted 9,683.86 5,000.00 4,683.86 193.7% 42050 Legacies & Bequests 0.00 500.00 500.00 0.0% 42000 Contributions - Other 0.00 0.00 0.00 0.00 0.00 Total 42000 Contributions 24,841.61 18,500.00 6,341.61 134.3% 43000 Reimbursements 3,071.99 2,500.00 10.00 10.02% 43020 Island 3,071.99 2,500.00 571.99 122.9% 43030 Cape Charles 11,148.43 16,500.00 571.99 122.9% 43040 Book Replacement 123.87 100.00 23.87 123.9% 43050 NFL 0.00 0.00 0.00 20.00 218.7% Total 43000 Reimbursements - Other 1,093.60 500.00 593.60 218.7% 44000 Fines & Fees 44000 Fines & Fees 44000 Fines & Fees< | 42000 · Contributions | | | | |
| 42030 · Contributions Unrestricted 1.282.71 1.000.00 282.71 128.3% 42040 · Contributions Restricted 9.683.86 5,000.00 4683.86 193.7% 42060 · Legacies & Bequests 0.00 500.00 -500.00 0.00 42000 · Contributions - Other 0.00 0.00 0.00 0.00 Total 42000 · Contributions 24.841.61 18,500.00 6,341.61 134.3% 43000 · Reimbursements 43000 · Reimbursements 43010 · NFL Book Endowment 5,010.00 5,000.00 10.00 100.2% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Cape Charles 11,148.43 16,500.00 5,381.57 67.6% 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.00 43000 · Reimbursements - Other 1,093.60 500.00 593.60 218.7% 44000 · Fines & Fees 44010 · Fines 5,971.42 10,000.00 -4,152.11 83.1% | 42010 · ESPL Friends | 4,179.20 | 7,000.00 | -2,820.80 | 59.7% |
| 42040 · Contributions Restricted 9,683.86 5,000.00 4,683.86 193.7% 42050 · Legacies & Bequests 0.00 500.00 -500.00 0.0% 42060 · Adopt - ABook 853.69 | 42020 · NFL Friends | | 5,000.00 | | |
| 42050 · Legacies & Bequests 0.00 500.00 -500.00 0.0% 42060 · Adopt-A-Book 853.69 0.00 0.00 0.00 0.00 Total 42000 · Contributions 24,841.61 18,500.00 6,341.61 134.3% 43000 · Reimbursements 43010 · NFL Book Endowment 5,010.00 5,000.00 10.00 100.2% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Cape Charles 11,148.43 16,500.00 5,351.57 67.6% 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.0% 43000 · Reimbursements - Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44020 · Photocopying 4,859.75 | 42030 · Contributions Unrestricted | 1,282.71 | 1,000.00 | 282.71 | 128.3% |
| 42060 · Adopt-ABook 853.69 0.00 10.00 10.02% 43000 · Price of the control of the cont | | 9,683.86 | 5,000.00 | 4,683.86 | 193.7% |
| 42000 · Contributions - Other 0.00 0.00 0.00 0.00 Total 42000 · Contributions 24,841.61 18,500.00 6,341.61 134.3% 43000 · Reimbursements 43010 · NFL Book Endowment 5,010.00 5,000.00 10.00 100.2% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Cape Charles 11,148.43 16,500.00 -5,351.57 67.6% 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.00 0.0% 43000 · Reimbursements · Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44000 · Fines & Fees · Other 0.00 </td <td></td> <td></td> <td>500.00</td> <td>-500.00</td> <td>0.0%</td> | | | 500.00 | -500.00 | 0.0% |
| Total 42000 · Contributions 24,841.61 18,500.00 6,341.61 134.3% 43000 · Reimbursements 3000 · Reimbursements 5,010.00 5,000.00 10.00 100.2% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Cape Charles 11,148.43 16,500.00 -5,351.57 67.6% 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.00 0.00 0.0% 43000 · Reimbursements · Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44010 · Fines & Fees 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44040 · Other 304.73 1,000.00 -714.74 82.1% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 <t< td=""><td>42060 · Adopt-A-Book</td><td>853.69</td><td></td><td></td><td></td></t<> | 42060 · Adopt-A-Book | 853.69 | | | |
| 43000 · Reimbursements 5,010.00 5,000.00 10.00 100.2% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Cape Charles 11,148.43 16,500.00 -5,351.57 67.6% 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.0% 43000 · Reimbursements · Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44010 · Fines & Fees 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 45000 · Endowments 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 0.00 -2,000.00 0.0% 45000 · Endowments · Other 0.00 </td <td>42000 · Contributions - Other</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td> | 42000 · Contributions - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| 43010 · NFL Book Endowment 5,010.00 5,000.00 10.00 100.2% 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Cape Charles 11,148.43 16,500.00 -5,351.57 67.6% 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.0% 43000 · Reimbursements · Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44010 · Fines & Fees 5,971.42 10,000.00 -4,028.58 59.7% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Fines & Fees · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 0.0% 45010 · Edmonds (UBS) 0.00 0.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 <td>Total 42000 · Contributions</td> <td>24,841.61</td> <td>18,500.00</td> <td>6,341.61</td> <td>134.3%</td> | Total 42000 · Contributions | 24,841.61 | 18,500.00 | 6,341.61 | 134.3% |
| 43020 · Island 3,071.99 2,500.00 571.99 122.9% 43030 · Cape Charles 11,148.43 16,500.00 -5,351.57 67.6% 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.0% 43000 · Reimbursements · Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44010 · Fines 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 0.00 0.00 0.00 0.00 45000 · Endowments 0.00 0. | 43000 · Reimbursements | | | | |
| 43030 · Cape Charles 11,148.43 16,500.00 -5,351.57 67.6% 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.0% 43000 · Reimbursements · Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44010 · Fines 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 45010 · Edmonds (UBS) 0.00 0.00 0.00 0.00 0.0% 45020 · General (Merrill Lynch) < | 43010 · NFL Book Endowment | 5,010.00 | 5,000.00 | 10.00 | 100.2% |
| 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 0.0% 43000 · Reimbursements · Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44010 · Fines 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44000 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 0.00 0.00 0.0% 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45020 · Endowments · Other 0.00 | 43020 · Island | 3,071.99 | 2,500.00 | 571.99 | 122.9% |
| 43040 · Book Replacement 123.87 100.00 23.87 123.9% 43050 · NFL 0.00 0.00 0.00 0.00 43000 · Reimbursements - Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44010 · Fines 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees - Other 0.00 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 0.00 0.00 0.0% 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 <td>43030 · Cape Charles</td> <td>•</td> <td>•</td> <td>-5,351.57</td> <td>67.6%</td> | 43030 · Cape Charles | • | • | -5,351.57 | 67.6% |
| 43050 · NFL 43000 · Reimbursements - Other 0.00 1,093.60 0.00 500.00 0.00 593.60 0.0% 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44010 · Fines 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 44030 · Fax 44040 · Other 44040 · Other 44040 · Fines & Fees - Other 30,473 1,000.00 -714.74 82.1% 44000 · Fines & Fees - Other 0.00 0.00 0.00 0.00 0.0% Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 45010 · Edmonds (UBS) 45090 · Miscellaneous Endowments 0.00 0.00 0.00 -328.24 17.9% 45000 · Endowments - Other 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 -2,000.00 0.0% Total 45000 · Endowments - Other 71.76 2,400.00 -2,328.24 3.0% | | 123.87 | 100.00 | 23.87 | 123.9% |
| 43000 · Reimbursements - Other 1,093.60 500.00 593.60 218.7% Total 43000 · Reimbursements 20,447.89 24,600.00 -4,152.11 83.1% 44000 · Fines & Fees 44000 · Fines & Fees 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 0.00 0.00 0.0% 45010 · Edmonds (UBS) 0.00 0.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 -2,328.24 3.0% | | 0.00 | 0.00 | 0.00 | 0.0% |
| 44000 · Fines & Fees 5,971.42 10,000.00 -4,028.58 59.7% 44010 · Fines 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 0.00 0.00 0.0% 45010 · Edmonds (UBS) 0.00 0.00 0.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments · Other 0.00 0.00 0.00 0.0% Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | | | | 593.60 | |
| 44010 · Fines 5,971.42 10,000.00 -4,028.58 59.7% 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 0.00 0.00 0.0% 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 -2,328.24 3.0% | Total 43000 · Reimbursements | 20,447.89 | 24,600.00 | -4,152.11 | 83.1% |
| 44020 · Photocopying 4,859.75 5,000.00 -140.25 97.2% 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees - Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 0.00 0.00 0.00 0.00 0.0% 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 -2,328.24 3.0% | 44000 · Fines & Fees | | | | |
| 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 45010 · Edmonds (UBS) 0.00 0.00 0.00 0.00 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 3.0% | 44010 · Fines | 5,971.42 | 10,000.00 | -4,028.58 | 59.7% |
| 44030 · Fax 3,285.26 4,000.00 -714.74 82.1% 44040 · Other 304.73 1,000.00 -695.27 30.5% 44000 · Fines & Fees · Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 45010 · Edmonds (UBS) 0.00 0.00 0.00 0.00 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 3.0% | 44020 · Photocopying | 4,859.75 | 5,000.00 | -140.25 | 97.2% |
| 44000 · Fines & Fees - Other 0.00 0.00 0.00 0.00 Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 45010 · Edmonds (UBS) 0.00 0.00 0.00 0.00 0.0% 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 3.0% Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | | 3,285.26 | 4,000.00 | -714.74 | 82.1% |
| Total 44000 · Fines & Fees 14,421.16 20,000.00 -5,578.84 72.1% 45000 · Endowments 45010 · Edmonds (UBS) 0.00 0.00 0.00 0.00 0.00 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 0.00 Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | 44040 · Other | 304.73 | 1,000.00 | -695.27 | 30.5% |
| 45000 · Endowments 45010 · Edmonds (UBS) 0.00 0.00 0.00 0.00 0.0% 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | 44000 · Fines & Fees - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| 45010 · Edmonds (UBS) 0.00 0.00 0.00 0.00 0.00 0.0% 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 0.00 Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | Total 44000 · Fines & Fees | 14,421.16 | 20,000.00 | -5,578.84 | 72.1% |
| 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 0.00 Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | 45000 · Endowments | | | | |
| 45020 · General (Merrill Lynch) 71.76 400.00 -328.24 17.9% 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 0.00 Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | 45010 · Edmonds (UBS) | 0.00 | 0.00 | 0.00 | 0.0% |
| 45090 · Miscellaneous Endowments 0.00 2,000.00 -2,000.00 0.0% 45000 · Endowments - Other 0.00 0.00 0.00 0.00 0.0% Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | ` , | 71.76 | 400.00 | -328.24 | 17.9% |
| Total 45000 · Endowments 71.76 2,400.00 -2,328.24 3.0% | | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| | 45000 · Endowments - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| 46000 · Private Grants 6,000.00 2,000.00 4,000.00 300.0% | Total 45000 · Endowments | 71.76 | 2,400.00 | -2,328.24 | 3.0% |
| | 46000 · Private Grants | 6,000.00 | 2,000.00 | 4,000.00 | 300.0% |

| | Jul '19 - Jun 20 | Budget | \$ Over Budget | % of Budget |
|--|--|--|--|--|
| 49000 · Miscellaneous Income 49010 · NOW Interest 49020 · Driver Education Test Proctorin 49000 · Miscellaneous Income - Other | 0.00 391.00 140.50 | 0.00 300.00 200.00 | 0.00 91.00 -59.50 | 0.0% 130.3% 70.3% |
| Total 49000 · Miscellaneous Income | 531.50 | 500.00 | 31.50 | 106.3% |
| Total 40000 · INCOME | 815,798.00 | 817,460.00 | -1,662.00 | 99.8% |
| 4060 · Carry Over 4250 · Grants, Other 4650 · Dividends 4670 · Liquidation | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 | 0.0% 0.0% 0.0% 0.0% |
| Total Income | 815,798.00 | 817,460.00 | -1,662.00 | 99.8% |
| Expense 60000 · EXPENSES 61000 · Operations 61100 · Building 61101 · Building Maintenance 61102 · Building Maintenance, NFL 61100 · Building - Other | 9,141.63 14,574.04 0.00 | 12,000.00 7,500.00 0.00 | -2,858.37 7,074.04 0.00 | 76.2% 194.3% 0.0% |
| Total 61100 · Building | 23,715.67 | 19,500.00 | 4,215.67 | 121.6% |
| 61200 · Utilities 61201 · Fuel Oil 61202 · Electricity 61203 · Telephone 61200 · Utilities - Other | 2,791.64 10,253.71 8,006.75 0.00 | 5,000.00 13,000.00 11,000.00 0.00 | -2,208.36 -2,746.29 -2,993.25 0.00 | 55.8% 78.9% 72.8% 0.0% |
| Total 61200 · Utilities | 21,052.10 | 29,000.00 | -7,947.90 | 72.6% |
| 61300 · Vehicle Operation | 1,273.19 | 3,000.00 | -1,726.81 | 42.4% |
| 61400 · Insurance (VML) 61401 · Insurance, Building 61402 · Insurance, Vehicles 61407 · Insurance, Pro. Liability 61400 · Insurance (VML) - Other | 19,942.00 105.25 402.50 469.00 | 0.00 0.00 0.00 13,006.00 | 19,942.00 105.25 402.50 -12,537.00 | 100.0% 100.0% 100.0% 3.6% |
| Total 61400 · Insurance (VML) | 20,918.75 | 13,006.00 | 7,912.75 | 160.8% |
| 61500 · Computer 61510 · Computer Hardware 61511 · Computer Hardware, State 61512 · Computer Hardware, Grants 61513 · Online Services 61514 · Internet Services, State 61515 · Computer Software | 948.05 2,200.00 0.00 19,328.45 10,711.40 352.00 | 0.00 2,200.00 0.00 15,000.00 11,100.00 500.00 | 948.05 0.00 0.00 4,328.45 -388.60 -148.00 | 100.0% 100.0% 0.0% 128.9% 96.5% 70.4% |

| | Jul '19 - Jun 20 | Budget | \$ Over Budget | % of Budget |
|---|------------------|------------|----------------|-------------|
| 61516 · Computer Software, State | 315.00 | 0.00 | 315.00 | 100.0% |
| 61517 · Computer Maintenance | 5,340.00 | 5,500.00 | -160.00 | 97.1% |
| 61518 · Technology | 0.00 | 0.00 | 0.00 | 0.0% |
| 61500 · Computer - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 61500 · Computer | 39,194.90 | 34,300.00 | 4,894.90 | 114.3% |
| 61000 · Operations - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 61000 · Operations | 106,154.61 | 98,806.00 | 7,348.61 | 107.4% |
| 62000 · Equipment | | | | |
| 62100 · Equipment, General | 785.83 | 0.00 | 785.83 | 100.0% |
| 62200 · Equipment, State | 0.00 | 0.00 | 0.00 | 0.0% |
| 62300 · Equipment Maintenance | | | | |
| 62310 · Contractual Services | 5,834.88 | 7,500.00 | -1,665.12 | 77.8% |
| 62300 · Equipment Maintenance - Other | 249.00 | 0.00 | 249.00 | 100.0% |
| Total 62300 · Equipment Maintenance | 6,083.88 | 7,500.00 | -1,416.12 | 81.1% |
| 62000 · Equipment - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 62000 · Equipment | 6,869.71 | 7,500.00 | -630.29 | 91.6% |
| 63000 · Programs | | | | |
| 63100 · Adult | 1,877.37 | 1,500.00 | 377.37 | 125.2% |
| 63200 · Youth | 3,913.39 | 5,000.00 | -1,086.61 | 78.3% |
| 63000 · Programs - Other | 1,720.25 | 0.00 | 1,720.25 | 100.0% |
| Total 63000 · Programs | 7,511.01 | 6,500.00 | 1,011.01 | 115.6% |
| 64000 · Personnel | | | | |
| 64010 · Salaries - Director | 66,187.91 | 67,513.00 | -1,325.09 | 98.0% |
| 64020 · Salaries - Other | 200,625.15 | 204,235.00 | -3,609.85 | 98.2% |
| 64030 · Hourly Employees | 136,977.96 | 145,046.00 | -8,068.04 | 94.4% |
| 64050 · Payroll Expenses | 35,936.35 | 45,000.00 | -9,063.65 | 79.9% |
| 64070 · Retirement (VRS) | 15,835.61 | 16,500.00 | -664.39 | 96.0% |
| 64080 · Insurance | | | | |
| 64081 · Insurance, VEC | 0.00 | 0.00 | 0.00 | 0.0% |
| 64082 · Insurance, Worker's Comp. | 0.00 | 0.00 | 0.00 | 0.0% |
| 64083 · Insurance, Life (VRS) | 0.25 | 0.00 | 0.25 | 100.0% |
| 64084 · Insurance, Gen, Liability (VRS) | 0.05 | 0.00 | 0.05 | 100.0% |
| 64085 · Insurance, Medical (Anthem) | 34,939.24 | 42,000.00 | -7,060.76 | 83.2% |
| 64086 · Insurance, Dental (Anthem) | 954.00 | 1,000.00 | -46.00 | 95.4% |
| 64080 · Insurance - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 64080 · Insurance | 35,893.54 | 43,000.00 | -7,106.46 | 83.5% |
| 64090 · Liability Reserve | 8,000.00 | 8,000.00 | 0.00 | 100.0% |

| | Jul '19 - Jun 20 | Budget | \$ Over Budget | % of Budget |
|---|------------------|------------|----------------|---------------|
| 64000 · Personnel - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 64000 · Personnel | 499,456.52 | 529,294.00 | -29,837.48 | 94.4% |
| 65000 · Supplies | | | | |
| 65100 · Custodial | 516.93 | 1,000.00 | -483.07 | 51.7% |
| 65200 · Office | 687.25 | 0.00 | 687.25 | 100.0% |
| 65300 · Library | 16,513.61 | 15,350.00 | 1,163.61 | 107.6% |
| 65400 · Youth Program Supplies | 1,368.18 | 500.00 | 868.18 | 273.6% |
| 65000 · Supplies - Other | 126.37 | 0.00 | 126.37 | 100.0% |
| Total 65000 · Supplies | 19,212.34 | 16,850.00 | 2,362.34 | 114.0% |
| 66000 · Materials | | | | |
| 66310 · System Materials | 07.040.00 | 47.070.00 | 40.050.00 | =0 404 |
| 66311 · Books, State Aid | 37,019.98 | 47,376.00 | -10,356.02 | 78.1% |
| 66312 · Periodicals, State Aid | 1,720.20 | 5,600.00 | -3,879.80 | 30.7% |
| 66313 · Continuations, State Aid | 418.18 | 500.00 | -81.82 | 83.6% |
| 66314 · Microforms, State Aid | 50.00 | 0.00 | 50.00 | 100.0% |
| 66315 · Electronic Resources, State Aid | 3,796.85 | 2,000.00 | 1,796.85 | 189.8% |
| 66316 · Binding, State Aid | 0.00 | 0.00 | 0.00 | 0.0% |
| 66317 · AV, State Aid | 3,428.15 | 6,500.00 | -3,071.85 | 52.7% |
| 66318 · Other Non-Book, State Aid | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 66320 · Cape Charles Contract #15 | 1,824.26 | 2,000.00 | -175.74 | 91.2% |
| 66321 · Books - Non-State Aid | 33.57 | 0.00 | 33.57 | 100.0% |
| 66310 · System Materials - Other | 12,650.00 | 0.00 | 12,650.00 | 100.0% |
| Total 66310 · System Materials | 60,941.19 | 65,476.00 | -4,534.81 | 93.1% |
| 66350 · Affiliates | | | | |
| 66351 · Books, Affiliates | 16,363.01 | 24,000.00 | -7,636.99 | 68.2% |
| 66352 · AV, Affiliates | 0.00 | 0.00 | 0.00 | 0.0% |
| 66350 · Affiliates - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 66350 · Affiliates | 16,363.01 | 24,000.00 | -7,636.99 | 68.2% |
| 66900 · Restricted | 16,845.71 | 5,000.00 | 11,845.71 | 336.9% |
| 66000 · Materials - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 66000 · Materials | 94,149.91 | 94,476.00 | -326.09 | 99.7% |
| 67000 · Other | | | | |
| 67100 · Postage | 1,760.38 | 1,500.00 | 260.38 | 117.4% |
| 67200 · Travel | 4,461.57 | 4,998.00 | -536.43 | 89.3% |
| 67210 · Travel - State Aid | 0.00 | 1,002.00 | -1,002.00 | 0.0% |
| 67300 · Dues | 1,813.40 | 2,500.00 | -686.60 | 72.5% |
| 67000 · Other - Other | 50.00 | 102.00 | -52.00 | 49.0% |
| Total 67000 · Other | 8,085.35 | 10,102.00 | -2,016.65 | 80.0% |
| | • | • | · | |

| | Jul '19 - Jun 20 | Budget | \$ Over Budget | % of Budget |
|--|------------------|------------|----------------|-------------|
| 68000 · Miscellaneous | | | | |
| 68100 · Bank Fees | 946.60 | 1,000.00 | -53.40 | 94.7% |
| 68200 · Returned Checks | 0.00 | 0.00 | 0.00 | 0.0% |
| 68300 · Refunds | 318.99 | 30.00 | 288.99 | 1,063.3% |
| 68400 · MLS Fellowship - State Aid | 1,000.00 | 1,000.00 | 0.00 | 100.0% |
| 68600 · Continuing Education | 1,183.58 | 4,000.00 | -2,816.42 | 29.6% |
| 68000 · Miscellaneous - Other | 3,816.20 | 4,002.00 | -185.80 | 95.4% |
| Total 68000 · Miscellaneous | 7,265.37 | 10,032.00 | -2,766.63 | 72.4% |
| 69000 · Professional Services | | | | |
| 69001 · Professional Services, Financial | 12,630.00 | 14,400.00 | -1,770.00 | 87.7% |
| 69002 · Professional, Library Services | 6,699.65 | 7,000.00 | -300.35 | 95.7% |
| 69003 · Erate Consultant | 4,584.04 | 4,500.00 | 84.04 | 101.9% |
| 69004 · Auditor | 12,500.00 | 5,500.00 | 7,000.00 | 227.3% |
| 69000 · Professional Services - Other | 1,095.00 | 2,500.00 | -1,405.00 | 43.8% |
| Total 69000 · Professional Services | 37,508.69 | 33,900.00 | 3,608.69 | 110.6% |
| 60000 · EXPENSES - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 60000 · EXPENSES | 786,213.51 | 807,460.00 | -21,246.49 | 97.4% |
| Total Expense | 786,213.51 | 807,460.00 | -21,246.49 | 97.4% |
| Net Ordinary Income | 29,584.49 | 10,000.00 | 19,584.49 | 295.8% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 7010 · Interest Income | 83.69 | 0.00 | 83.69 | 100.0% |
| 7030 · Other Income | 500,000.00 | 0.00 | 500,000.00 | 100.0% |
| Total Other Income | 500,083.69 | 0.00 | 500,083.69 | 100.0% |
| Other Expense | | | | |
| 61103 · Capital | 500,000.00 | 0.00 | 500,000.00 | 100.0% |
| 8010 · Reserve | 10,000.00 | 10,000.00 | 0.00 | 100.0% |
| 8020 · Miscellaneous | 0.00 | 0.00 | 0.00 | 0.0% |
| 8030 · Automobiles | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Other Expense | 510,000.00 | 10,000.00 | 500,000.00 | 5,100.0% |
| Net Other Income | -9,916.31 | -10,000.00 | 83.69 | 99.2% |
| Net Income | 19,668.18 | 0.00 | 19,668.18 | 100.0% |

Eastern Shore Public Library Profit & Loss

June 2020

| | Jun 20 |
|---|------------------------------|
| Ordinary Income/Expense Income 40000 · INCOME 42000 · Contributions | |
| 42020 · NFL Friends 42040 · Contributions Restricted | 2,000.00 100.00 |
| Total 42000 · Contributions | 2,100.00 |
| 43000 · Reimbursements | 2,100.00 |
| 43020 · Island 43030 · Cape Charles | 898.13 1,097.70 |
| Total 43000 · Reimbursements | 1,995.83 |
| 44000 · Fines & Fees 44010 · Fines | 4.00 |
| Total 44000 · Fines & Fees | 4.00 |
| 49000 · Miscellaneous Income 49020 · Driver Education Test Proctorin | 5.00 |
| Total 49000 · Miscellaneous Income | 5.00 |
| Total 40000 · INCOME | 4,104.83 |
| Total Income | 4,104.83 |
| Expense 60000 · EXPENSES 61000 · Operations 61100 · Building 61101 · Building Maintenance 61102 · Building Maintenance, NFL | 519.93 1,399.38 |
| Total 61100 · Building | 1,919.31 |
| 61200 · Utilities 61203 · Telephone | 80.04 |
| Total 61200 · Utilities | 80.04 |
| 61400 · Insurance (VML) 61401 · Insurance, Building 61400 · Insurance (VML) - Other | 11,865.00 469.00 |
| Total 61400 · Insurance (VML) | 12,334.00 |
| 61500 · Computer 61514 · Internet Services, State 61516 · Computer Software, State 61517 · Computer Maintenance | 1,365.40 315.00 445.00 |
| Total 61500 · Computer | 2,125.40 |
| Total 61000 · Operations | 16,458.75 |

Eastern Shore Public Library Profit & Loss

June 2020

| | Jun 20 | |
|--|--|---------|
| 62000 · Equipment 62300 · Equipment Maintenance 62310 · Contractual Services | 422.78 | |
| Total 62300 · Equipment Maintenance | 422.78 | |
| Total 62000 · Equipment | | 422.78 |
| 63000 · Programs 63200 · Youth | 268.35 | |
| Total 63000 · Programs | | 268.35 |
| 64000 · Personnel 64010 · Salaries - Director 64020 · Salaries - Other 64030 · Hourly Employees 64050 · Payroll Expenses 64070 · Retirement (VRS) 64080 · Insurance 64083 · Insurance, Life (VRS) 64084 · Insurance, Gen, Liability (VRS) 64085 · Insurance, Medical (Anthem) 64086 · Insurance, Dental (Anthem) | 5,515.66 17,019.62 9,494.24 2,820.46 1,325.13 0.03 0.02 2,997.12 79.50 | |
| Total 64080 · Insurance | 3,076.67 | |
| 64090 · Liability Reserve | 663.00 | |
| Total 64000 · Personnel | 39 | ,914.78 |
| 65000 · Supplies 65200 · Office 65300 · Library | 687.25 1,810.34 | |
| Total 65000 · Supplies | 2 | ,497.59 |
| 66000 · Materials 66310 · System Materials 66311 · Books, State Aid 66312 · Periodicals, State Aid 66315 · Electronic Resources, State Aid 66310 · System Materials - Other | 3,709.23 1,055.00 15.96 12,650.00 | |
| Total 66310 · System Materials | 17,430.19 | |
| 66350 · Affiliates 66351 · Books, Affiliates | 2,111.54 | |
| Total 66350 · Affiliates | 2,111.54 | |
| 66900 · Restricted | 12,604.82 | |
| Total 66000 · Materials | 32 | ,146.55 |
| 67000 · Other 67100 · Postage 67200 · Travel | 110.99 203.32 | |

Eastern Shore Public Library Profit & Loss

June 2020

| | Jun 20 |
|---|--------------------------------|
| 67300 · Dues | 199.00 |
| Total 67000 · Other | 513.31 |
| 68000 · Miscellaneous 68100 · Bank Fees 68000 · Miscellaneous - Other | 64.90 274.24 |
| Total 68000 · Miscellaneous | 339.14 |
| 69000 · Professional Services 69001 · Professional Services,Financial 69002 · Professional, Library Services 69004 · Auditor | 900.00 2,915.00 2,500.00 |
| Total 69000 · Professional Services | 6,315.00 |
| Total 60000 · EXPENSES | 98,876.25 |
| Total Expense | 98,876.25 |
| Net Ordinary Income | -94,771.42 |
| Other Income/Expense Other Expense 8010 · Reserve | 837.00 |
| Total Other Expense | 837.00 |
| Net Other Income | -837.00 |
| Net Income | -95,608.42 |

| | | | | FY 2019-2020 | FY 2020-2021 Unrestricted | State Aid | Restricted | Carry-Over | Subtotal |
|-----|--------|--|---|--------------|------------------------------|-----------|------------|------------|----------|
| | | | Column Reference Numb | ner 1 | 2 | 3 | 4 | 5 | 6 |
| Ord | linary | Incom | e/Expense | | | | | | |
| | Inco | me | | | | | | | |
| | | 40000 | ·INCOME | | | | | | |
| | | 4 | 1000 · Government Income | | | | | | |
| | | | 41010 - Accomack County | 417,079 | 444,844 | | | | 44 |
| | | | 41020 - Northampton County | 148,711 | 176,519 | | | | 17 |
| | | | 41030 · State Aid | 183,670 | | 224,752 | | | 17 |
| | | T | otal 41000 · Government Income | 749,460 | 621,363 | 224,752 | - | | 79 |
| | | 42 | 2000 · Contributions | | | | | | |
| | | | 42010 · ESPL Friends | 7,000 | | | 7,000 | | |
| | | | 42020 · NFL Friends | 5,000 | | | 2,000 | | : |
| | | | 42030 · Contributions Unrestricted | 1,000 | 1,000 | | <u></u> | | : |
| | | | 42040 · Contributions Restricted | 5,000 | | | 5,500 | | |
| | | | 42050 · Legacies & Bequests | 500 | | | 500 | | |
| | | T | otal 42000 · Contributions | 18,500 | 1,000 | | 15,000 | | 10 |
| | | 4: | 3000 · Reimbursements | | | | | | |
| | | | 43010 · NFL Book Endowment | 5,000 | | | 5,000 | | ! |
| | | | 43020 · Island | 2,500 | | | 2,500 | | : |
| | | | 43030 · Cape Charles | 16,500 | | | 16,000 | | 10 |
| | | | 43040 · Book Replacement | 100 | | | 100 | | |
| | | | 43000 - Other | 500 | | | 500 | | |
| | | T | otal 43000 · Reimbursements | 24,600 | | | 24,100 | | 24 |
| | | 44 | 4000 · Fines & Fees | | | | | | |
| | | | 44010 · Fines | 10,000 | - | | | | |
| | | | 44020 - Photocopying | 5,000 | 3,000 | | | | : |
| | | | 44030 · Fax | 4,000 | - | | | | |
| | | | 44040 · Other | 1,000 | - | | | | |
| | | T | otal 44000 · Fines & Fees | 20,000 | 3,000 | | | | \$ |
| | | 4 | 5000 · Endowments | | | | | | |
| | | | 45020 · General (Merrill Lynch) | 400 | - | | | | |
| | | | 45090 · Miscellaneous Endowments | 2,000 | | | 2,000 | | 2 |
| | | T- | otal 45000 · Endowments | 2,400 | | | 2,000 | | : |
| | | | | 2.005 | | | | | |
| | | \vdash | 6000 - Private Grants | 2,000 | + | | 5,000 | | ! |
| | | 49 | 2000 · Miscellaneous Income | 200 | 200 | | | | |
| | - | | 49020 · Driver Education Test Proctorin | 300 | 300 | | | | |
| | | | 49000 · Miscellaneous Income - Other | 200 | 200 | | | | |
| | | | otal 49000 · Miscellaneous Income | 500 | 500 | 224 752 | 46.400 | | |
| | | | 10000 · INCOME | 817,460 | 625,863 | 224,752 | 46,100 | | 896 |
| | 10 | rtai | Income | 817,460 | 625,863 | 224,752 | 46,100 | | 896, |

| | | | FY 2019-2020 | FY 2020-2021 Unrestricted | State Aid | Restricted | Carry-Over | Subtota |
|---|--------|--|--------------|------------------------------|-----------|------------|------------|---------|
| | | Column Reference Num | nber 1 | 2 | 3 | 4 | 5 | 6 |
| Е | xpense | | | | | | | |
| | 600 | 00 · EXPENSES | | | | | | |
| | | 61000 · Operations | | | | | | |
| | | 61100 - Building | | | | | | |
| | | 61101 · Building Maintenance - ESPL | 12,000 | 9,000 | | | | |
| | | 61102 · Building Maintenance, NFL | 7,500 | 12,000 | | | | 1 |
| | | 61102 · Building Maintenance, Parksley | | 51,280 | | | | |
| | | Total 61100 · Building | 19,500 | 72,280 | | | | 7: |
| | | 61200 · Utilities | | | | | | |
| | | 61201 · Fuel Oil | 5,000 | 1,500 | | | | , |
| | | 61202 · Electricity - Accomac | 13,000 | 6,000 | | | | (|
| | | Electricity - NFL | | 4,200 | | | | 4 |
| | | Electricity - Parksley | | 20,416 | | | | 1 |
| | | 61203 · Telephone | 11,000 | 4,000 | | | | |
| | | Telephone - NFL | | 1,550 | | | | , |
| | | 61204 · Water/Sewer (Parksley) | | 1,200 | | | | , |
| | | Total 61200 · Utilities | 29,000 | 38,866 | - | - | | 3. |
| | | 61300 · Vehicle Operation | 3,000 | 2,500 | | | | : |
| | | 61400 · Insurance | | | | | | |
| | | 61401 · Insurance, Building | | 8,757 | | | | |
| | | 61402 · Insurance, Vehicles | | 404 | | | | |
| | | 61403 · Insurance, Boiler | | 238 | | | | |
| | | 61404 · Insurance, Liability | | 689 | | | | |
| | | 61407 · Insurance, Workers Comp | | 697 | | | | |
| | | 61408 · Insurance, Public Officials | | 568 | | | | |
| | | 61408 · Insurance, Crime | | 182 | | | | |
| | | 61408 · Insurance, Excess & Misc | | 329 | | | | |
| | | 61408 · Insurance, Cybersecurity | | 1,000 | | | | : |
| | | Total 61400 · Insurance | 13,006 | 12,864 | | | | 1. |
| | | 61500 · Computer | | | | | | |
| | | 61510 · Computer Hardware - State Aid | 2,200 | | 2500 | | | : |
| | | Computer Hardware | | 2,000 | | | | |
| | | 61513 · Online Services, | 15,000 | - | 20,337 | | | 20 |
| | | 61514 · Internet Services, State | 11,100 | | 11,100 | | | 1: |
| | | 61515 · Computer Software | 625 | | 500 | | | |
| | | 61516 · Computer Software, State Aid | | | 500 | | | |
| | | 61517 · Computer Maintenance | 5,500 | | 5,500 | | | ! |
| | | 61500 · Computer - Other | | | | | | |
| | | Total 61500 · Computer | 34,425 | 2,000 | 40,437 | | | 40 |
| | | Total 61000 · Operations | 98,931 | 128,510 | 40,437 | | Ι Τ | 168 |

| | FY 2019-2020 | FY 2020-2021 Unrestricted | State Aid | Restricted | Carry-Over | Subtotal |
|---------------------------------------|--------------|------------------------------|-----------|------------|------------|----------|
| Column Reference Number | 1 | 2 | 3 | 4 | 5 | 6 |
| 62000 · Equipment | | | | | | |
| 62200 · Equipment | | | | 1,000 | | 1,0 |
| 62300 · Equipment Maintenance | | | | | | |
| 62310 · Contractual Services | | | | | | - |
| Contractual Services - ESPL | 7,500 | 1,000 | 5,975 | | | 6,9 |
| Contractual Services - NFL | | | 2,000 | | | 2,0 |
| 62300 · Equipment Maintenance - Other | - | | | | | |
| Total 62000 · Equipment | 7,500 | 1,000 | 7,975 | 1,000 | | 9,9 |
| | | | | | | |
| 63000 ⋅ Programs | | | | | | |
| 63100 · Adult | 1,500 | | 1,427 | | | 1,4 |
| 63200 · Youth | 5,000 | 4,000 | | 4,000 | | 8,0 |
| 63300 · Outreach | | - | | | | |
| 63000 · Programs - Other | | | | | | |
| Total 63000 · Programs | 6,500 | 4,000 | 1,427 | 4,000 | | 9,4 |
| | | | | | | |
| 64000 · Personnel | | | | | | |
| 64010 · Salaries - Director | 21,596 | | | | | |
| Salaries - Director - State Aid 25% | 45,918 | | 67,513 | | | 67, |
| 64020 · Salaries - Other | 204,235 | 181,847 | 22,388 | | | 204,2 |
| 64030 · Hourly Employees | 134,000 | 132,400 | | | | 132,4 |
| Hourly move preparation | 11,046 | 11,000 | | | | 11,0 |
| 64050 · Payroll Expenses (8.9%) | 45,000 | 35,000 | | | | 35,0 |
| 64070 · Retirement | 16,500 | 20,000 | | | | 20,0 |
| 64080 · Insurance | | | | | | |
| 64083 · Insurance, Life | | | | | | |
| 64084 · Insurance, Gen, Liability | | | | | | |
| 64085 · Insurance, Medical | 42,000 | | | | | |
| 64086 · Insurance, Dental | 1,000 | | | | | |
| Total 64080 · Insurance | 43,000 | 41,000 | | | | 41,0 |
| 64090 · Liability Reserve | 8,000 | 8,000 | | | | 8,0 |
| Total 64000 · Personnel | 529,294 | 429,247 | 89,901 | | | 519,: |
| | | | | | | |
| 65000 · Supplies | | | | | | |
| 65100 · Custodial | 1,000 | 8,000 | | | | 8,0 |
| 65300 · Library Supplies | 15,350 | 1,000 | 15,350 | | | 16,3 |
| Library - non-state aid | | | | | | |
| 65400 · Youth Program Supplies | 502 | 2,000 | | | | 2,0 |
| 65000 · Supplies - Other | | 3,000 | | | | 3,0 |
| Total 65000 · Supplies | 16,852 | 14,000 | 15,350 | | | 29,3 |

| | | FY 2019-2020 | FY 2020-2021 Unrestricted | State Aid | Restricted | Carry-Over | Subtotal |
|------------|--|--------------|------------------------------|-----------|------------|------------|----------|
| | Column Reference Number | 1 | 2 | 3 | 4 | 5 | 6 |
| | 66000 · Materials | | | | | | |
| | 66310 · System Materials | | | | | | |
| | 66311 · Books, State Aid | 47,376 | | 39,000 | | | 39,000 |
| | 66312 · Periodicals, State Aid | 5,600 | | 4,000 | | | 4,000 |
| | 66313 · Continuations, State Aid | 500 | | 500 | | | 500 |
| | 66314 - Microforms, State Aid | | | | | | - |
| | 66315 - Electronic Resources, State Aid | 3,500 | | 3,500 | | | 3,500 |
| | 66317 · AV, State Aid | 6,500 | | 6,500 | | | 6,500 |
| | 66320 · Cape Charles Contract #15 | 2,000 | | 2,000 | | | 2,000 |
| | Total 66310 · System Materials | 65,476 | | 55,500 | | 12,650 | 68,15 |
| | 66350 · Affiliates | | | | | | |
| | 66351 · Books, Affiliates | 24,000 | | | 16,000 | | 16,000 |
| | Total 66350 · Affiliates | 24,000 | | | 16,000 | | 16,000 |
| | 66900 · Restricted | | | | | | |
| | Other | 5,000 | | | 5,000 | 8,000 | 13,000 |
| | Total 66000 · Materials | 94,476 | - | 55,500 | 21,000 | | 76,500 |
| | | | | | | | |
| | 67000 · Other | | | | | | |
| | 67100 · Postage | 1,500 | 1,800 | | | | 1,80 |
| | 67200 · Travel | 5,998 | | 6000 | | | 6,00 |
| | 67300 · Dues | 2,500 | 2,000 | | | | 2,00 |
| | 67000 · Other - Other | 102 | 102 | | | | 10 |
| | Total 67000 · Other | 10,100 | 3,902 | 6,000 | - | | 9,90 |
| | | | | | | | |
| | 68000 · Miscellaneous | | | | | | |
| | 68100 · Bank Fees | 1,000 | 1,000 | | | | 1,00 |
| | 68300 · Refunds | 30 | 300 | | | | 30 |
| | 68600 · Continuing Education | 4,000 | - | 3,500 | | | 3,50 |
| | MLS Fellowship - State Aid | 1,000 | | - | | | - |
| | 68700 - Tangier | | 3,000 | | | | 3,00 |
| | 68000 · Miscellaneous - Other | 4,002 | 4,000 | | | | 4,00 |
| $\bot\bot$ | Moving expenses (mover; printing; publicity) | | 10,154 | 9,312 | | | 19,46 |
| | Total 68000 · Miscellaneous | 10,032 | 18,454 | 12,812 | - | | 31,26 |
| | | | | | | | |
| | 69000 · Professional Services | | | | | | |
| | 69001 · Professional Services,Financial | 14,400 | 13,500 | | | | 13,50 |
| | 69002 · Professional, Library Services | 7,000 | | 8,000 | | | 8,00 |
| | 69003 - Erate Consultant | 4,500 | 4,600 | | | | 4,60 |
| | 69004 - Auditor | 5,500 | 5,100 | | | | 5,10 |
| \perp | 69000 · Professional Services - Other | 2,500 | 1,000 | | | | 1,00 |
| | Total 69000 · Professional Services | 33,900 | 24,200 | 8,000 | | | 32,20 |

| | | | | FY 2019-2020 | FY 2020-2021 Unrestricted | State Aid | Restricted | Carry-Over | Subtotal |
|---------|--------|----------|---------------------------------|--------------|------------------------------|-------------|-----------------|--------------------|----------|
| | | | Column Reference N | lumber 1 | 2 | 3 | 4 | 5 | 6 |
| T | ota | Ex | pense | 807,585 | 623,313 | 237,402 | 26,000 | | 886,71 |
| Net Ord | linary | Incom | е | 9,876 | 2,550 | (12,650) | 20,100 | | 10,00 |
| | | | | | | | | | |
| Oth | ner Ex | pense | | | | | | | |
| | 8010 |) · Res | erve | 10,000 | 10,000 | | | | 10,00 |
| | 8020 |) · Misc | cellaneous | | | | | | |
| | | | Carryover (reserve) | | - | | -6000 | | (6,00 |
| | | | State Aid carry over (estimate) | | | -12650 | | | (12,65 |
| | | er Expe | | 10,000 | 10,000 | (12,650) | | | 10,00 |
| Net C | Othe | r Inc | ome | (125) | (7,450) | - | 20,100 | | - |
| | | | State aid (see 41030) | 183,670 | | 224,752 | | | |
| | | | | | | | | | |
| | | | How State Aid Allocated: | FY2019-2020 | | FY2020-2021 | | | |
| | | | Books & Materials | 65,476 | | 55,500 | | | |
| | | | Salaries | 45,918 | | 89,901 | | | |
| | | | Internet Access | 11,100 | | 11,100 | | | |
| | | | Equipment | 2,200 | | 2,500 | | | |
| | | | Furniture | - | | | | | |
| | | | Supplies | 15,852 | | 15,350 | | | |
| | | | Other | 22,125 | | 41,576 | | | |
| | | | Contractual Services | 20,000 | | 16,425 | Equip & Cmptr N | //ain;Barnes & Der | nny |
| | | | Fellowship | 1,000 | | - | | | |
| | | | | | | | | | |

EASTERN SHORE PUBLIC LIBRARY BUDGET DISCUSSION FY 2020-2021

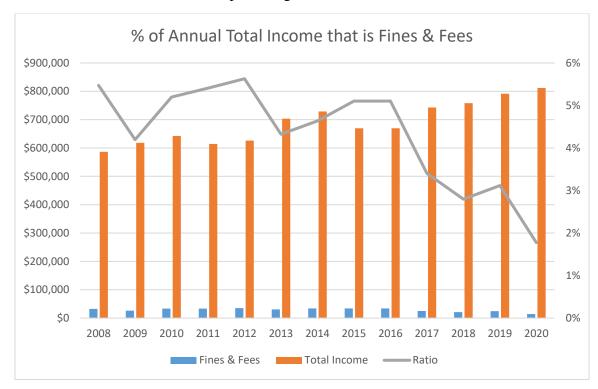
Cara Burton, Library System Director

Income Overview

- No fine or fee income being budgeted.
 - Fine & fee income has trended down due to better technology to remind people books are coming overdue and because of better customer service and communications with patrons.



Fines and fees are a small percentage of overall income:



- o If the budget is approved, staff will make recommendations for changes to the circulation policy. Currently, during the pandemic, fines and fees have not been collected to generate goodwill due to financial hardship of the community and the lengthy closing of the libraries. Handling of money, also, has been minimized for sanitary reasons.
- Increase in **State Aid** helps offset local shortfalls. Additionally, they are allowing us to carryover unspent funds, which is denoted at the bottom of the budget: the State Aid expenses total in the small chart is over the \$224,752 because it includes the estimated carry-over.

Expense Overview:

At the bottom of the spreadsheet, note the following:

- **64090 Personnel Liability Reserve**. There is a liability of \$8,000, which was the agreed upon amount to reserve each year to cover unused vacation or sicktime that might need to be paid out if someone leaves. When we get the new auditor, we will review this amount. You can see in the audit where it is noted.
- **8012 Reserve \$10,000**. This is the annual amount the BoT agreed to set aside each year. We need to start transferring some of this over to a Restricted savings account.
- **8020 Restricted Carry-Over \$8,000.** This is the unspent restricted funds. See Restricted Funds pdf, also attached.

• **8020 State-Aid Carry-Over - \$12,650**. The Library of Virginia is allowing libraries to carry-over funds this year in anticipation of a shortfall in local funding. These funds are solely for materials.

Personnel

- No personnel raises.
- CIL staff received promotion to Library Manager position to replace Lonergan who was performing those duties as a volunteer. Library Manager works 24 hours/week and did receive an increase for the promotion.
- Allowable state aid: 40% of State Aid can be used in Personnel, COVID-19 modification, which helps us with the increase in Parksley costs for maintenance.

| | Amount allowable by State Aid | | | |
|-----------------|-------------------------------|--|--|--|
| Total Allowable | \$89,900 | | | |
| Director | \$67,513 | | | |
| Other MLS Staff | \$22,387 | | | |

Facilities

Parksley General Maintenance – 7 months

| Custodial Service | \$32,000 |
|----------------------------|----------|
| HVAC | \$1,000 |
| General maintenance | \$2,820 |
| Materials | \$3,000 |
| Garbage | \$560 |
| Pest Control | \$300 |
| Security monitoring | \$4,700 |
| Repairs | \$3,000 |
| Landscaping | \$600 |
| Contingency | \$800 |
| Misc. | \$2,500 |
| A: Building Costs - Total: | \$51,280 |

Additional Parksley Costs:

| Total Facility Costs - A & B | \$74,596 |
|---|----------|
| B: Utilities & Materials Costs - Total: | \$23,316 |
| Electric | \$20,416 |
| Water & sewer | \$1,400 |
| Custodial Supplies | \$1,500 |

^{*} Northampton County Cost-Share (25%) - \$18,649

61102 - Northampton Free Library Maintenance

The property at NFL needs more attention than in the past, particularly with grounds maintenance. Youth Services has started adding programs outdoors and the property is very nice for this purpose, something Accomac and Parksley do not have.

| Garbage - Davis Disposal, \$33/month | \$400 |
|---|-------------|
| HVAC – Herbert Seen | \$2,500 |
| Security – Johnson Controls | \$2,120 |
| Carpet Clean – Peninsula Floor (2x/year) | \$1,400 |
| Custodial deep clean – Maria Rivera (4x/year) | \$700 |
| Lawn mow – Michael Brickhouse | \$900 |
| Grounds – various/shrubs/pressure wash | \$500 |
| Building repairs | \$3,000 |
| Auto door maintenance | \$500 |
| Total | \$12,020.00 |

Other

61513 - Online Services

Online services has changed dramatically in the past few years, increasing \$6,000 in the past two years. The main increase is the virtual summer reading program and the online catalog. Both are important acquisitions for public service and focusing on our primary mission: READING. Both provide for improved efficiency, too, with easier cataloging and report generation platforms, improved search capability that increases self-service, and other improvements. The Friends and affiliate libraries assisted with supporting the summer reading program, as well, but the full amount was included in the system budget for next year.

| Book Systems – ShoreCat/Atriuum catalog | \$8,000 |
|---|-------------|
| Carbonite – cloud storage for Cara | \$80 |
| Constant Contact – e-newsletter | \$550 |
| Flickr – Countryside transformed | \$95 |
| Network Solutions – email | \$260 |
| OCLC -ILL | \$520 |
| OCLC – cataloging | \$8,110 |
| PastPerfect – web access | \$672 |
| Zoobean – online summer reading program | \$1,900 |
| Zoom | \$150 |
| Total: | \$20,337.00 |

68700 - Tangier

\$3,000 has been set aside for services to Tangier. Plans did include funding for a temporary, short-term intern, books, program, and travel expenses, but it is now recommended to use the funds for the library renovation in their new location. A new line item was created for Tangier under "Miscellaneous" to account for expenses until a more formal agreement is created.

68000 – Miscellaneous – Moving Expenses

Any additional funds are being set-aside for moving expenses, which includes the mover, printing new business cards, public notices/advertising, etc.

69001 – Professional Library Services

This includes \$7,000 for Brooks Miles Barnes and \$1,000 for a part-time, temporary person to assist at NFL through August until the COVID-19 additional staffing needs are no longer needed.

| | Source | Purpose | Donation | Spent | Balance |
|-----------|----------------|---------------------------------|------------|------------|------------|
| 8/15/2018 | George Latimer | Digitization | \$5,000.00 | \$5,000.00 | \$0.00 |
| 8/21/2019 | Pam Holley | Mysteries | \$2,000.00 | \$1,319.97 | \$680.03 |
| 1/8/2020 | Pam Holley | Nonfiction replacements & graph | \$4,000.00 | \$2,100.00 | \$1,900.00 |
| 1/8/2020 | Pam Holley | Youth programs | \$2,000.00 | \$2,000.00 | \$0.00 |
| 7/12/1905 | ESPLF (LaPrad) | NFL Children's books | \$3,000.00 | \$2,000.00 | \$1,000.00 |
| | PNC Bank | New Readers Grant | \$5,000.00 | \$1,500.00 | \$3,500.00 |
| | various | Adopt a Book | \$1,335.00 | \$915.00 | \$420.00 |
| | Cage | books | \$500.00 | \$0.00 | \$500.00 |

Total Amount to carry over into new year

\$8,000.03