

Eastern Shore Public Library **Profit & Loss Budget vs. Actual**

July 2025

	Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · INCOME				
41000 · Government Income				
41010 · Accomack County	208,421.25	833,685.00	-625,263.75	25.0%
41020 · Northampton County	0.00	333,760.00	-333,760.00	0.0%
41030 · State Aid	112,881.75	448,376.00	-335,494.25	25.2%
Total 41000 · Government Income	321,303.00	1,615,821.00	-1,294,518.00	19.9%
42000 · Contributions				
42010 · ESPL Friends	189.54	7,500.00	-7,310.46	2.5%
42020 · NFL Friends	0.00	2,000.00	-2,000.00	0.0%
42030 · Contributions Unrestricted	281.03	1,000.00	-718.97	28.1%
42040 · Contributions Restricted	0.00	5,500.00	-5,500.00	0.0%
42050 · Legacies & Bequests	0.00	100.00	-100.00	0.0%
42060 · Adopt-A-Book	62.00	500.00	-438.00	12.4%
42070 · ESPL Foundation	0.00	15,000.00	-15,000.00	0.0%
Total 42000 · Contributions	532.57	31,600.00	-31,067.43	1.7%
43000 · Reimbursements				
43010 · NFL Book Endowment	0.00	6,000.00	-6,000.00	0.0%
43020 · Island	0.00	2,000.00	-2,000.00	0.0%
43030 · Cape Charles	235.47	14,000.00	-13,764.53	1.7%
Total 43000 · Reimbursements	235.47	22,000.00	-21,764.53	1.1%
44000 · Fines & Fees				
44010 · Fines	50.92	500.00	-449.08	10.2%
44020 · Photocopying	1,006.35	9,000.00	-7,993.65	11.2%
44030 · Fax	0.00	10.00	-10.00	0.0%
44040 · Inter Library Loan	22.00	200.00	-178.00	11.0%
44000 · Fines & Fees - Other	46.33			
Total 44000 · Fines & Fees	1,125.60	9,710.00	-8,584.40	11.6%
Total 40000 · INCOME	323,196.64	1,679,131.00	-1,355,934.36	19.2%
47000 · NFL Reno	0.00	20,000.00	-20,000.00	0.0%
Total Income	323,196.64	1,699,131.00	-1,375,934.36	19.0%
Gross Profit	323,196.64	1,699,131.00	-1,375,934.36	19.0%
Expense				
60000 · EXPENSES				
61000 · Operations				
61100 · Building				
61102 · Building Maintenance, NFL	613.51	10,000.00	-9,386.49	6.1%
61104 · Building Maintenance - Parksley	9,770.70	65,000.00	-55,229.30	15.0%
61106 · NFL Reno	0.00	15,000.00	-15,000.00	0.0%
Total 61100 · Building	10,384.21	90,000.00	-79,615.79	11.5%
61200 · Utilities				
61202.1 · Electricity - NFL	424.89	7,000.00	-6,575.11	6.1%
61202.2 · Electricity - Parksley	2,851.36	20,000.00	-17,148.64	14.3%
61203 · Telephone	30.01	4,000.00	-3,969.99	0.8%
61203.1 · Telephone - NFL	594.54	5,000.00	-4,405.46	11.9%
61204 · Water/Sewer - Parksley	155.46	2,500.00	-2,344.54	6.2%
Total 61200 · Utilities	4,056.26	38,500.00	-34,443.74	10.5%
61300 · Vehicle Operation	198.24	6,500.00	-6,301.76	3.0%
61400 · Insurance (VRSA)	0.00	18,000.00	-18,000.00	0.0%
61500 · Computer				
61510 · Computer Hardware	0.00	10,000.00	-10,000.00	0.0%
61511 · Computer Hardware, State	0.00	20,000.00	-20,000.00	0.0%
61513 · Online Services	10,416.52	58,500.00	-48,083.48	17.8%
61514 · Internet Services, State	264.10	3,600.00	-3,335.90	7.3%
61515 · Computer Software	4,126.00			
61516 · Computer Software, State	0.00	5,000.00	-5,000.00	0.0%
61517 · Computer Maintenance	0.00	18,000.00	-18,000.00	0.0%
Total 61500 · Computer	14,806.62	115,100.00	-100,293.38	12.9%
Total 61000 · Operations	29,445.33	268,100.00	-238,654.67	11.0%
62000 · Equipment				
62100 · Equipment, General	0.00	10,000.00	-10,000.00	0.0%

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62200 · Equipment, State	-406.48	30,000.00	-30,406.48	-1.4%
62300 · Equipment Maintenance				
62310 · Contractual Services	2,010.66	11,500.00	-9,489.34	17.5%
Total 62300 · Equipment Maintenance	2,010.66	11,500.00	-9,489.34	17.5%
Total 62000 · Equipment	1,604.18	51,500.00	-49,895.82	3.1%
63000 · Programs				
63100 · Adult	0.00	2,500.00	-2,500.00	0.0%
63200 · Youth	15.98	9,000.00	-8,984.02	0.2%
63400 · Foundation Restricted Funds	0.00	5,000.00	-5,000.00	0.0%
63500 · Restricted Programs - Other	947.67	1,000.00	-52.33	94.8%
Total 63000 · Programs	963.65	17,500.00	-16,536.35	5.5%
64000 · Personnel				
64010 · Salaries - Director	14,322.50	108,510.00	-94,187.50	13.2%
64020 · Salaries - Other	39,083.10	504,775.00	-465,691.90	7.7%
64030 · Hourly Employees	18,183.93	220,000.00	-201,816.07	8.3%
64050 · Payroll Expenses	6,371.64	74,000.00	-67,628.36	8.6%
64070 · Retirement (VRS)	2,818.09	40,000.00	-37,181.91	7.0%
64080 · Insurance				
64083 · Insurance, Life (VRS)	-0.12			
64084 · Insurance, Gen, Liability (VRS)	-0.06			
64085 · Insurance, Medical (Anthem)	7,972.14			
64086 · Insurance, Dental (Anthem)	136.04			
64080 · Insurance - Other	0.00	98,000.00	-98,000.00	0.0%
Total 64080 · Insurance	8,108.00	98,000.00	-89,892.00	8.3%
64090 · Liability Reserve	0.00	10,000.00	-10,000.00	0.0%
64100 · Staff & Volunteer Appreciation	154.16	6,500.00	-6,345.84	2.4%
Total 64000 · Personnel	89,041.42	1,061,785.00	-972,743.58	8.4%
65000 · Supplies				
65100 · Custodial	2,782.44	5,000.00	-2,217.56	55.6%
65200 · Office	589.03	10,000.00	-9,410.97	5.9%
65300 · Library	1,005.74	40,000.00	-38,994.26	2.5%
65400 · Youth Program Supplies	0.00	5,500.00	-5,500.00	0.0%
65500 · Archival Supplies	90.98	5,000.00	-4,909.02	1.8%
Total 65000 · Supplies	4,468.19	65,500.00	-61,031.81	6.8%
66000 · Materials				
66310 · System Materials				
66311 · Books, State Aid	4,626.60	68,000.00	-63,373.40	6.8%
66312 · Periodicals, State Aid	0.00	3,500.00	-3,500.00	0.0%
66313 · Continuations, State Aid	22.93	500.00	-477.07	4.6%
66315 · Electronic Resources, State Aid	8.97	25,500.00	-25,491.03	0.0%
66317 · AV, State Aid	464.72	7,500.00	-7,035.28	6.2%
66320 · Cape Charles Contract #15	129.48	3,200.00	-3,070.52	4.0%
Total 66310 · System Materials	5,252.70	108,200.00	-102,947.30	4.9%
66350 · Affiliates				
66351 · Books, Affiliates	1,837.37	22,000.00	-20,162.63	8.4%
Total 66350 · Affiliates	1,837.37	22,000.00	-20,162.63	8.4%
66900 · Restricted	65.93	12,500.00	-12,434.07	0.5%
Total 66000 · Materials	7,156.00	142,700.00	-135,544.00	5.0%
67000 · Other				
67100 · Postage	25.90	2,000.00	-1,974.10	1.3%
67200 · Travel & Meals	542.85	8,000.00	-7,457.15	6.8%
67210 · Travel - State Aid	1,161.57			
67300 · Dues	0.00	3,500.00	-3,500.00	0.0%
Total 67000 · Other	1,730.32	13,500.00	-11,769.68	12.8%
68000 · Miscellaneous				
68100 · Bank Fees	215.78	3,500.00	-3,284.22	6.2%
68300 · Refunds	18.99			
68500 · Marketing	1,164.50	10,000.00	-8,835.50	11.6%
68600 · Continuing Education	79.00	6,500.00	-6,421.00	1.2%
68700 · Tangier	0.00	1,500.00	-1,500.00	0.0%
Total 68000 · Miscellaneous	1,478.27	21,500.00	-20,021.73	6.9%

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Accrual Basis

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	Jul 25	Budget	\$ Over Budget	% of Budget
69000 · Professional Services				
69001 · Professional Services,Financial	1,600.00	20,000.00	-18,400.00	8.0%
69002 · Professional, Library Services	1,200.00	150.00	1,050.00	800.0%
69003 · Erate Consultant	0.00	3,000.00	-3,000.00	0.0%
69004 · Auditor	0.00	7,200.00	-7,200.00	0.0%
69000 · Professional Services - Other	0.00	500.00	-500.00	0.0%
Total 69000 · Professional Services	2,800.00	30,850.00	-28,050.00	9.1%
Total 60000 · EXPENSES	138,687.36	1,672,935.00	-1,534,247.64	8.3%
Total Expense	138,687.36	1,672,935.00	-1,534,247.64	8.3%
Net Ordinary Income	184,509.28	26,196.00	158,313.28	704.3%
Net Income	184,509.28	26,196.00	158,313.28	704.3%