

# The Jones Library and Branches

## Proposed Budget DRAFT

Fiscal Year 2012



July 1, 2011 – June 30, 2012

## INTRODUCTION

As part of the process of preparing the Proposed FY 12 Budget for the Jones Library and Branches, I have taken a few moments to consider the future of these vital institutions. I envision excellent library services in keeping with the needs of the Town, a friendly and welcoming environment, a fine book collection, computers, a knowledgeable staff, engaging programs, and much more. The Libraries have much to contribute to Amherst's economic future.

I also envision the Libraries working more closely with the Town Services and the Schools to build an even stronger Amherst community. Economic uncertainty has given us all the opportunity to look deeply into our operations and to identify cost-saving measures. Going forward, we must continue in this direction while building more flexibility and cooperation within and among our respective organizations. There is more to be done.

It is in this spirit that the following Level Funded and MAR Budget is submitted to the Finance Committee. Because MAR Level Funding is an important consideration for the Town, the supporting text will present an argument for MAR funding as well as for level funding. Clearly, our services will be directly impacted by both funding levels.

The Jones Library and Branches Proposed Budget for FY 12 has been crafted consistent with the guidelines established by the Amherst Finance Committee memo dated November 15, 2010. The Library is committed to working responsibly in the upcoming budget discussions, to point out our budgetary challenges, and to discuss our funding objectives for the future.

The Library would like to acknowledge the support of John Musante and Robert Saul as the Library has developed this budget in a period of transition in its leadership. We look forward to working with the Select Board, Finance Committee, and Town Meeting to produce a budget that provides the best possible Library service to the Town of Amherst and its community.

Tevis Kimball  
Acting Director

### **DOCUMENT CONTENTS**

FY 12 PRIORITIZED LISTS OF BUDGET CUTS	Page 3
FY 11 PRIORITIZED LIST OF BUDGET CUTS	Page 4
FY 12 BUDGET FUNDING SOURCE SUMMARY	Page 5-6
JONES LIBRARY AND BRANCHES OVERVIEW	Page 7-10
FY 12 BUDGET SUMMARY AND DETAILS	Page 10-13

# FY12 PRIORITIZED LIST OF BUDGET CUTS

Draft – For Discussion Purposes Only

(In Restoration Order)

## TIER 1

<u>Description</u>	<u>\$ Reductions</u>	<u>Cumulative Total</u>
1. Delay hire of New Director to Fall 2011	(9,181)	(9,181)
2. One week furlough for professional staff	(8,680)	(17,861)
3. Cut position	(10,500)	(28,361)
4. Close both Branches on Saturday mornings	(4,700)	(33,061)
5. Close Friday afternoons	(9,000)	(42,061)

## TIER 2

<u>Description</u>	<u>\$ Reductions</u>	<u>Cumulative Total</u>
1. Close Sundays	(12,000)	(54,061)
2. Delay hire of Adult Services Librarian to Spring 2012	(43,000)	(97,061)
3. Cut Monday PT Help in Kids	(2,383)	( 99,444)
4. New position revenue source (reduce Town funding)	(5,000)	(104,444)
5. Reduce postage	(1,000)	(105,444)
6. Cut position	(5,829)	(111,273)

### FY 12 MAR Funding Level

**TOTAL MAR LEVEL FUNDING CUTS (\$111,273)**

#### Note:

The Tier 1 and Tier 2 cuts listed above are cuts that the Library will need to make if a MAR level budget is voted at the Town Meeting. These cuts are listed in restoration order. Tier 1 cuts are thus priority items for restoration. The Town anticipates receiving at least an additional \$690,000 from the State in FY 2012. If the Town does receive this additional funding, the Library need not take any of the Tier 1 cuts. Tier 2 cuts depend on the amount of any additional State funding received by the Town over \$690,000. If additional funding is received, the Library will restore the Tier 2 items starting with number 1. If the State funding for the Town is indeed greater, the Library may not need to take cuts 1 and 2 in Tier 2.

## FY11 PRIORITIZED LIST OF BUDGET CUTS

<u>Description</u>	<u>\$ Reductions</u>	<u>Cumulative Total</u>
One Week Furlough for Professional Staff	(11,057)	(11,057)
AV Technician Cut 5 Hours on Fridays	(5,300)	(16,357)
Reduce Special Collections Assistant 3 Hours	(4,900)	(21,257)
Cut Maintenance and Use Temporary Staff	(13,115)	(34,372)
Reduce Cataloging Assistant 12.5 Hours	(8,871)	(43,243)
Reduce Materials Budget	(14,400)	(57,643)
Reduce AV Assistant 2.5 Hours	(1,300)	(58,943)
Reduce Maintenance Supplies/Costs	(1,650)	(60,593)
Reduce Temporary Reference Substitutes	(1,000)	(61,593)
Cut Children's Department Temporary Monday Staff & Shelves	(6,200)	(67,793)
Cut Technical Services Temporary Staff 10 Hours	(6,461)	(74,254)
Cut Half of the Office Assistant Hours/Benefits and add 10.5 Hourly	(14,150)	(88,404)
Close Friday Afternoons and Cut Temporary Staff	(8,575)	(96,979)

### **FY 11 MAR Funding Level**

<b>TOTAL MAR LEVEL FUNDING CUTS</b>	<b>(96,979)</b>
-------------------------------------	-----------------

Cut half Office Assistant Hours/Benefits and Add 11 Hourly	(14,924)	(111,903)
Eliminate COLA for Temporary Staff	(3,845)	(115,748)
Reduce Office Costs/Supplies	(2,000)	(117,748)

### **FY 11 Override Level**

<b>TOTAL OVERRIDE LEVEL FUNDING CUTS</b>	<b>(117,748)</b>
--	------------------

Eliminate COLA for all Administrative and Professional Staff	(22,275)	(140,023)
Health Insurance from 6% to 3%	(7,262)	(147,285)

## RESOURCE SUMMARY

FY 12 Operating Budget	\$ 2,208,681	\$ 2,208,681
	<b>FY12 Level Funding</b>	<b>FY12 MAR Funding</b>
Town General Fund support	\$ 1,541,736	\$ 1,549,408
Library State Aid	\$ 65,000	\$ 65,000
Jones Library Inc. Endowment Support	\$ 402,000	\$ 402,000
Phyllis B. Joyce Fund	\$ 10,000	\$ 10,000
Jones Library Annual Fund Drive	\$ 40,000	\$ 40,000
Replacement/Lost Payments	\$ 5,000	\$ 5,000
Jones Library Friends Donations (Books)	\$ 20,000	\$ 20,000
ESL Gift Fund	\$ 6,000	\$ 6,000
<b>TOTAL FUNDING LEVEL</b>	<b>\$ 2,089,736</b>	<b>\$ 2,097,408</b>
<b>DEFICIT</b>	<b>\$ 118,945</b>	<b>\$ 111,273</b>

### Significant Budget Issues and Scenarios:

**Town Support.** The best case scenario for the Amherst Libraries would be to receive MAR Level Funding of \$1,549,408 from the Town. The MAR Level Funding is \$7,672 more than Level Funding.

The following statement related to the Municipal Appropriation Requirement or MAR Funding is from the Massachusetts Board of Library Commissioners' Web site:

*Massachusetts General Law states that a municipality must appropriate a figure of at least the average of the last 3 years' municipal appropriation to the library, increased by 2.5%, in order to be certified for State Aid to Public Libraries. This figure is known as the Municipal Appropriation Requirement (MAR). The MAR figure only includes appropriations to the library for operations expenditures, not for capital expenditures.*

*A municipality must meet the MAR or apply to receive a waiver of the MAR in order to be certified for State Aid to Public Libraries by the Board of Library Commissioners.*

**Library State Aid.** This year the Libraries must absorb a \$30,000 reduction in State Aid as a result of a change in the Libraries' spending philosophy. Last year, the Trustees of the Jones Library voted to spend all the Library State Aid in the year in which the aid is received. FY 12 will be the first year the Libraries will experience the impact of this decision and is the driver of our current large deficits.

The Governor's budget, filed on January 26, 2011 and known as House 1 (H1), calls for level funding for State Aid to Public Libraries.

**Jones Library Inc. Endowment.** The Trustees of the Jones Library have worked to develop a sound management strategy for our endowment. Growth projections in the economy are driving our endowment manager to recommend a reduced annual withdrawal from the endowment.

**Jones Library Inc. Annual Fund Drive.** Our current Annual Fund Drive is lagging last year's Fund Drive by approximately \$20,000. We will need to renew our efforts to reach out to the community for support.

**Other Sources.** Other revenue sources are largely dependent on the fund raising effort of the Friends of the Jones Library and the many supporters of the ESL Program. We will continue to depend on the generosity of the public in these two areas as our revenue requirements increase.

# JONES LIBRARY AND BRANCHES

## Vision Statement:

We believe in the freedom to read, to learn, to discover, to change our lives.

## Mission Statement:

We serve and inspire people of all ages by providing multi-cultural resources for lifelong learning. We welcome everyone to our historic buildings. We celebrate our Amherst history and literary heritage, including American poets Emily Dickinson and Robert Frost.

## Recent Accomplishments & Current Challenges:

### Recent accomplishments include the following:

- Jones Library patrons submit more hold requests than any other of the town libraries in Western Massachusetts.
- The Jones Library was represented at the Annual American Library Association Meeting in Washington, D.C. to receive recognition for Digital Amherst.
- The Jones Library achieved the distinction of circulating the most items of any library in Western Massachusetts.
- The Jones Library Trustees voted to support outreach to the young adult population. They sponsored an acting workshop for tweens and teens in 2010.
- The Jones Library became a Robert Frost Literary Landmark.
- 1,116 new library card registrations were made since July 1, 2010.
- Special Collections received a second national award for its new digital collection entitled Clifton Johnson Collection at <http://johnson.digitalamherst.org>.
- Lynne Weintraub, ESL Coordinator, was given a Massachusetts “Unsung Heroine” award for “making Massachusetts a better place to live and work” by the Massachusetts Commission of the Status of Women.
- The Jubilat Poetry Series continues featuring the work of established poets. This series is hosted at the Jones Library in conjunction with the University of Massachusetts and is funded by the Friends of the Jones Library and the Amherst Cultural Council.
- The Children’s Department continued its popular Sing With Your Baby Program that was attended by 548 children with their parents over a ten week period.
- The Adult Services Department completed programming for their LSTA Latino Outreach grant with Spanish language computer classes.

### Current challenges include the following:

- In the past fiscal year, we have experienced a high level of staff illness and turnover. We have experienced turnover of three of our professional positions including the Director. We are currently down two professional staff members.
- Our Annual Fund is not meeting our anticipated goal of \$60,000. Our fund raising is currently at \$40,000.

## Long Range Goals:

- Goal 1. Create a welcoming and safe environment where all community members connect.
- Goal 2. Provide public access to the widest possible array of materials and learning opportunities.
- Goal 3. Promote innovative, community tailored technological resources.
- Goal 4. Develop a friendly, skilled staff with a commitment to serving our region's diverse population.
- Goal 5. Increase communication, dialogue, and community partnerships.
- Goal 6. Expand funding sources and, where possible, reduce operating costs while maintaining excellent services.

## FY12 Key Objectives:

- Create a long-term plan for capital improvements to all three Libraries to update critical building systems.
- Identify gaps in high demand collection areas and materials that are critically needed.
- Analyze results of 2010 census for our region and adjust buying plans.
- Continue preservation work associated with allocations from the Community Preservation Act.
- Draft plan to provide information technology support service to the public at all Libraries.
- Define requirements, including opt-in email list for public information, marketing, and fund raising functions, and redesign the Jones Library Website.
- Promote Web access to information databases and promote their use.
- Develop a structured plan for training staff at all levels in customer service and determine the resources needed to put the plan in effect.
- Institute annual customer satisfaction survey.
- Recruit widely for well-qualified candidates for all vacancies.
- Investigate communications partnerships with community groups, e.g., Chamber of Commerce, Emily Dickinson Museum, Town of Amherst School Department, and University and college libraries.
- Develop Annual Fund Drive goals, develop infrastructure for a Planned Giving program, and investigate requirements for a Capital Fund Drive.
- Strengthen communication and coordination among Staff, Trustees, and Friends of the Jones Library for fundraising efforts.
- Establish a program to honor those who have made significant contributions to the Libraries.
- Seek private meetings with local legislators and other officials to discuss library funding needs.

## Relationship with Other Town Departments:

For several years, the Finance Committee has been interested in the services provided by each department to assist other departments. The following list identifies some of the services received or provided by the Libraries:

- DPW provides lawn and snow removal service for the North Amherst branch. They also perform some general maintenance on the library van and also assist with tree trimming and removal.
- The Fire and Police Departments play an active role in helping to keep our library safe. We interact regularly with the Police Dept for their input in dealing with problem patrons. The Fire Department has always been a helpful resource from a building perspective when dealing with inquiries involving various building and fire codes.
- The Jones Library actively advertises and promotes LSSE Camp Programs in our lobby.
- The Jones Library works with the schools to provide assistance in summer reading programs.
- The Jones Library counts on Accounting and Human Resources support services from the Town.
- Through the Program Every Child a Reader, two hundred and fifty second graders for the Amherst and Pelham schools visit the Jones Library to get a library card, a free book donated by a generous gift to the Friends of the Jones Library, a very special tour of the Jones Library lead by Sondra Radosh, a story told by Sondra Radosh, and an Emily Dickinson poem.
- The Jones Library Reference Department provides access to Town reports and other documents made available for public review.
- The Jones Library Reference Department assists the schools in the selection of textbooks by making potential selections available for public review and comment.
- The Jones Library Reference Department provides voter registration forms to interested individuals.
- The Jones Library Reference Department is available to assist Town departments and officials with research projects, including a recent project to research the history of the Town seal.

## Budget Summary:

	FY 2009	FY 2010	FY 2010	FY 2011	FY 2012	percent
	Actual	Budget	Actual	Budget	MAR Budget	change
	Final	Final	Final	Final	3/1/2011	2011/2012
Personnel Services	\$ 1,340,263	\$ 1,385,560	\$ 1,367,861	\$ 1,431,896	\$ 1,462,175	2.11%
Employee Benefits	\$ 252,276	\$ 245,981	\$ 245,981	\$ 253,445	\$ 237,280	-6.38%
Library Materials	\$ 235,895	\$ 167,300	\$ 172,824	\$ 173,800	\$ 173,800	0.00%
Operations	\$ 293,046	\$ 302,565	\$ 279,796	\$ 322,276	\$ 312,426	-3.06%
TOTAL DEPARTMENT COST	\$ 2,121,480	\$ 2,101,406	\$ 2,066,462	\$ 2,181,417	\$ 2,185,681	0.20%

	FY 2009	FY 2010	FY 2010	FY 2011	FY 2012
	Actual	Budget	Actual	Budget	Budget
SOURCE OF FUNDS				2/9/2010	3/1/2011
Town General Fund Support	\$ 1,490,385	\$ 1,468,029		\$ 1,541,736	\$ 1,549,408
Library State Aid	\$ 100,000	\$ 85,229		\$ 101,451	\$ 65,000
Jones Library Inc. Endowment	\$ 472,412	\$ 441,326		\$ 430,230	\$ 402,000
Jones Inc. FY 2009 Savings				\$ 8,000	
Special Fund					\$ 10,000
Jones Library Annual Fund Drive					\$ 40,000
Replacements/Lost Payments					\$ 5,000
Annual Fund Drive & Lost Books	\$ 53,700	\$ 53,000		\$ 60,000	
Jones Friends Donation (Books)	\$ 9,500	\$ 21,000		\$ 20,000	\$ 20,000
Gift, Grants, Reserves, Etc.	\$ 17,350	\$ 32,822		\$ 20,000	\$ 6,000
TOTAL	\$ 2,143,347	\$ 2,101,406		\$ 2,181,417	\$ 2,097,408

### POSITIONS

Fulltime	16
Part Time with Benefits	13
Full Time Equivalents	26.3 FTE

## Significant Budget Changes:

- Director's Salary. This Director's salary is estimated at Level "O", step 9, with annualized amount of \$78,408.
- Electricity down -14.7%. We will have major savings in the electricity budget, due to the end of monthly payments for the 2009 WMECO energy advantage project.
- Fuel (Natural Gas) down -5.9%. Natural gas prices have also stabilized at lower rates (down from FY 2009) and I have adjusted them accordingly.
- Professional Services & Fee up 24.2%. Professional accounting fees increased due to the addition of quarterly investment work.

**FY2012 LIBRARY OPERATING BUDGET**

<b>TOWN OF AMHERST ACCOUNTS</b>		<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>\$ Diff</b>	<b>% chg</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>BUDGET</b>	<b>BUDGET</b>		
<b>SALARIES -- 9610S</b>		7/14/2009	7/2/2010	7/27/2010	3/31/2011		
510200	SALARIES/ FULL	\$750,478	\$763,673	\$797,691	\$806,262	\$8,571	1.1%
	SALARY RESERVE				\$25,749		
510299	BEREAVEMENT LV	\$1,311	\$703	\$0	\$0	\$0	
510300	SALARIES/ PART TIME	\$409,011	\$452,825	\$456,223	\$472,108	\$15,885	3.5%
510400	WAGES, EXTRA HELP	\$131,782	\$106,997	\$125,938	\$130,000	\$4,062	3.2%
513000	OVERTIME	\$1,893	\$2,364	\$2,625	\$2,800	\$175	6.7%
514100	SHIFT DIFFERENTIAL	\$3,080	\$3,513	\$3,100	\$3,200	\$100	3.2%
518700	LONGEVITY	\$31,342	\$35,727	\$40,319	\$34,056	(\$6,263)	-15.5%
	<b>SUBTOTAL</b>	<b>\$1,328,897</b>	<b>\$1,365,802</b>	<b>\$1,425,896</b>	<b>\$1,474,175</b>	<b>\$48,279</b>	<b>3.4%</b>
24026-510400	EXTRA HELP GIFT	\$11,365	\$2,060	\$6,000	\$6,000	\$0	0.0%
<b>OPERATING -- 9610X</b>							
517400	FRINGE BENEFITS	\$252,276	\$245,981	\$253,445	\$237,280	(\$16,165)	-6.4%
527300	MUNSON LIB. RENT	\$6,500	\$6,500	\$6,500	\$6,500	\$0	0.0%
	<b>SUBTOTAL</b>	<b>\$258,776</b>	<b>\$252,481</b>	<b>\$259,945</b>	<b>\$243,780</b>	<b>(\$16,165)</b>	<b>-6.2%</b>

**FY2011 LIBRARY OPERATING BUDGET**

<b>JONES LIBRARY ACCOUNTS</b>		<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>\$</b>	<b>%</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>Budget</b>	<b>BUDGET</b>	<b>Diff</b>	<b>Chg</b>
<b>JONES</b>		7/14/2009	final	7/27/2010	3/31/2011		
	<b>Personnel</b>						
1	Health Insurance	\$6,774	\$6,774	\$7,795	\$7,500	(\$295)	-3.8%
	<b>Operations</b>						
2	Acquisitions software	\$1,173	\$1,173	\$1,500	\$1,250	(\$250)	-16.7%
3	Audio Materials	\$35,577	\$19,909	\$30,900	\$30,900	\$0	0.0%
4	Book Processing	\$410	\$47	\$500	\$500	\$0	0.0%
5	Books	\$107,961	\$78,862	\$58,600	\$58,600	\$0	0.0%
6	Books: FOL donation	\$9,496	\$16,002	\$15,000	\$14,000	(\$1,000)	-6.7%
7	Books: FOL Beds 4 Bks	\$7,500	\$6,000	\$6,000	\$6,000	\$0	0.0%
8	Books: Memorial Fds		\$7,418	\$2,000	\$2,000	\$0	0.0%
9	Building Systems	\$9,646	\$11,051	\$10,000	\$10,500	\$500	5.0%
10	Cleaning Supplies	\$4,064	\$4,875	\$4,800	\$4,900	\$100	2.1%
11	Copier/Fax Supplies	\$1,380	\$1,082	\$1,000	\$1,000	\$0	0.0%
12	CW MARS membership	\$59,498	\$59,331	\$53,114	\$55,351	\$2,237	4.2%
13	Dues	\$875	\$528	\$800	\$800	\$0	0.0%
14	Electricity	\$64,509	\$50,756	\$70,315	\$60,000	(\$10,315)	-14.7%
15	Electronic Formats	\$30,271	\$13,358	\$20,000	\$20,000	\$0	0.0%
16	Endowment Management	\$21,142	\$28,452	\$42,400	\$43,000	\$600	1.4%
17	Equipmt. Maintenance	\$2,909	\$3,922	\$2,750	\$3,200	\$450	16.4%
18	Fuel (natural gas)	\$38,444	\$34,332	\$40,367	\$38,000	(\$2,367)	-5.9%
19	General Maintenance	\$3,171	\$3,485	\$3,500	\$3,700	\$200	5.7%
20	Grounds Maintenance	\$1,654	\$1,897	\$2,200	\$2,000	(\$200)	-9.1%
21	HVAC Maintenance	\$14,124	\$12,969	\$15,500	\$15,000	(\$500)	-3.2%

22	Instate Travel	\$1,173	\$978	\$2,000	\$1,800	(\$200)	-10.0%
23	Insurance	\$16,175	\$16,022	\$16,700	\$16,700	\$0	0.0%
24	Library Supplies	\$9,789	\$8,356	\$10,500	\$10,000	(\$500)	-4.8%
25	Microfilm services	\$180	\$272	\$200	\$200	\$0	0.0%
26	OCLC Services	\$1,000	\$905	\$500	\$1,000	\$500	100.0%
27	Office Supplies	\$1,455	\$1,463	\$1,550	\$1,550	\$0	0.0%
28	Periodicals	\$23,956	\$12,143	\$21,000	\$21,000	\$0	0.0%
29	Postage	\$3,370	\$2,578	\$2,250	\$2,250	\$0	0.0%
30	Printing & advertising	\$727	\$649	\$1,000	\$1,000	\$0	0.0%
31	Prof. services & fees	\$5,900	\$6,000	\$6,200	\$12,700	\$6,500	104.8%
32	Refuse Collection	\$2,134	\$2,100	\$2,400	\$2,300	(\$100)	-4.2%
33	Replacement materials	\$6,038	\$5,075	\$4,000	\$5,000	\$1,000	25.0%
34	Uniforms	\$509	\$508	\$450	\$450	\$0	0.0%
35	Vehicle Maintenance & fuel	\$1,999	\$1,785	\$2,000	\$1,800	(\$200)	-10.0%
36	Video & DVD Materials	\$15,096	\$14,058	\$15,800	\$15,800	\$0	0.0%
37	Water/Sewer	\$2,327	\$2,391	\$2,400	\$2,400	\$0	0.0%
38	Work study contracts	\$4,691	\$4,540	\$5,250	\$5,250	\$0	0.0%
<b>SUBTOTAL</b>		\$517,097	\$442,047	\$483,241	\$479,401	(\$3,840)	-0.8%

<b>TOTAL OPERATIONS</b>	\$775,873	\$694,528	\$743,186	\$723,181	(\$20,005)	-2.7%
-------------------------	-----------	-----------	-----------	-----------	------------	-------

**JONES LIBRARY ACCOUNTS**

	FY 2009 Expenses	FY 2010 Expenses	FY 2011 Budget	FY 2012 BUDGET	\$ Diff	% Chg	
<b>NORTH AMHERST</b>	7/14/2009	final	7/27/2010	3/31/2011			
39	Bldg. Insurance	\$339	\$338	\$360	\$375	\$15	4.2%
40	Bldg. Maintenance	\$278	\$307	\$200	\$400	\$200	100.0%
41	Electricity	\$2,108	\$1,562	\$2,297	\$2,000	(\$297)	-12.9%
42	Fuel (oil)	\$2,577	\$1,822	\$3,428	\$2,500	(\$928)	-27.1%
43	Water/Sewer	\$42	\$44	\$50	\$50	\$0	0.0%
<b>SUBTOTAL</b>		\$5,345	\$4,073	\$6,335	\$5,325	(\$1,010)	-15.9%

<b>TOTAL LIBRARY</b>	<b>\$2,121,480</b>	<b>\$2,066,462</b>	<b>\$2,181,417</b>	<b>\$2,208,681</b>	<b>\$27,264</b>	<b>1.2%</b>
----------------------	--------------------	--------------------	--------------------	--------------------	-----------------	-------------

	FY 2009 Expenses	FY 2010 Expenses	FY 2011 Budget	FY 2012 BUDGET	\$ Diff	% Chg
<b>All library materials</b>	\$226,398	\$172,824	\$173,300	\$173,300	\$0	0.0%
<b>% total budget/expense</b>	12.2%	9.5%	9.0%	8.8%		
Total Expenses less benefits	\$1,862,430	\$1,813,707	\$1,920,177	\$1,963,901		