



Warrenville Public Library District

FY10 Working Budget

July 1, 2009 – June 30, 2010

Adopted by the Library Board of Trustees May 20, 2009

TABLE OF CONTENTS

Income Summary – page 1

Expenditure Summary – pages 2 through 13

Special Fund Expenditures – page 14

Fund Balance Projections for FY10 – page 15

Fund Balance Projections for FY11 – page 16

Comparison to Financial Plan Projections – page 17

<i>INCOME SUMMARY (for all accounts)</i>							
	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
Income							
Taxes Levied	1,087,532		5%	964,683	1,000,657	1,040,200	1,038,400
Copier	4,500		0%	5,589	4,892	4,500	4,800
Fines	19,000		0%	19,482	18,739	19,000	19,800
Fees	500		-67%	1,422	1,676	1,500	500
Interest	5,600	declining fund balance, declining rates	-88%	82,039	60,984	45,500	14,000
Book & Bag Sales	1,500		200%	401	(256)	500	1,000
Lost Books	2,000		-20%	2,626	2,696	2,500	2,300
Gifts & Memorials	10,000		0%	4,423	3,328	10,000	6,100
Miscellaneous	500		-75%	43,318	900	2,000	600
Hotel/Motel Tax Grant	20,000		54%			13,000	11,000
Per Capita Grant	16,100		-2%	16,350	18,919	16,350	16,150
Grants Miscellaneous	-					-	2,000
LSTA Grants	-			4,000		-	-
Developer Donations	-				13,427	29,000	28,090
TOTAL	1,167,232		-1%	1,144,333	1,125,962	1,184,050	1,144,740

INCOME NOTES:

Property Tax Income: Taxable EAV increased \$22,460,259 to \$409,000,497. (The EAV inclusive of TIF Properties is now \$583,977,734)

Tax rate decreased to 0.2659 (Last Year was 0.2691)

Decreased: **Fees** (to reflect actual income from FY09); **Interest** (lower rates and lower balances); **Developer Donations** (per the City, we have \$0 available at this time)

Increased: **Book Sales** (formal book sale now in place, should generate a little more income); **Hotel Motel Tax Grant** (additional funds awarded for summer concert series)

<i>EXPENDITURE SUMMARY (for all accounts)</i>							
	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
EMPLOYEE EXPENSES	792,000		7%	636,748	674,382	738,500	707,350
Salaries	629,500	assumes 3% Cost of Living Adjustment for all staff; adds \$3,000 for seasonal concerts coordinator; adds 2 new part-time computer lab assistants (\$15,000 - 24 hours weekly plus every Sunday); includes part-time custodian (\$14,000)	5%	513,632	545,943	599,500	575,000
IMRF	57,500	No new employees added to IMRF this year. Budget includes rate increase from 11.06% to 12.74% effective 1/1/10.	8%	45,952	47,061	53,000	51,500
FICA	47,500	7.65% of gross wages	8%	38,601	41,062	44,000	42,700
Unemployment	1,500	.25% on the first \$12,300 earned by each employee in the calendar year.	50%	1,075	1,290	1,000	400
Workers Compensation	5,000		0%	2,281	3,433	5,000	2,850
Health Insurance	51,000	Assumes all eligible full time employees participate; 12.73% rate increase for medical ins.	42%	35,207	35,593	36,000	34,900

ADDITIONAL NOTES:

COST OF LIVING ADJUSTMENT: A moderate COLA of 3% is recommended for all employees. No merit increases are included in this budget. This adjustment is given with the assumption that due to anticipated flat income in FY10-11, there may not be funds available to award an increase in that fiscal year. Rather than spread the increase over two years, it is recommended that the board award a higher adjustment this year with the understanding that there may be no COLA or merit increases in FY10-11. (The Social Security COLA is 4.1%.)

IMRF: IMRF will be phasing in the rate increases. The 2010 rate increase will be limited to 10%. The library has the option of contributing a higher amount, but may not contribute less than the rate defined by IMRF. (11.06% for 2009, 12.% for 2010)

NEW STAFF: Part-time maintenance (replaces contractual handyman): Wages - \$14,000; FICA - \$900; Unemployment - \$30; Workers Comp - \$500 = \$15,430

Seasonal Concerts coordinator: Wages - \$3,000; FICA - \$240; Unemployment - \$10; Workers Comp - \$25 = \$3,275

Part-time Computer Lab Assistant (each 12 hour weekly position): Wages - \$6,000; FICA - \$450; Unemployment - \$15; Workers Comp - \$50 = \$6,515

Part-time Computer Lab Assistant (Sunday hours): Wages - \$3,120; FICA - \$240; Unemployment - \$10; Workers Comp - \$25 = \$3,395

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
OPERATING EXPENSES	20,500		-2%	27,505	22,567	21,000	19,255
Microfilming	500	annual microfilming of local newspaper (Warrenville Sentinel)	0%	-		500	555
Tech Processing	4,000	-	-20%	9,747	6,923	5,000	5,500
Circ Processing	2,500		0%	4,018	2,686	2,500	2,500
Bindery	500		0%	-	393	500	-
Postage	4,000	Postage rate increase	14%	3,256	2,811	3,500	3,500
Office Supplies	3,000		0%	2,877	3,501	3,000	2,500
Automation Supplies	3,000	-	0%	5,247	3,904	3,000	2,500
Publishing	3,000		0%	2,360	2,349	3,000	2,200

ADDITIONAL NOTES:

Tech Processing – decreased for supplies no longer needed

Postage – We’ve increased to accommodate the rate increase.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
FURNITURE/EQUIP EXPENSES	13,500		93%	11,779	36,310	7,000	5,200
Furniture/Equipment Purchases	9,500	Additional media shelves for Books on CD, DVDs (6500); Misc (3000)	-217%	10,596	33,915	3,000	2,000
Furniture/Equipment Maintenance	4,000		0%	1,183	2,395	4,000	3,200
AUTOMATION EXPENSES	65,500		-15%	61,538	67,795	77,000	66,900
Software	15,000	OCLC (1100); B&T Title Source (1000); Website software (500); WinSelect (500); Symantec (3500); PC Res Software (6100); Room Reservation Software (720); Adobe Acrobat - 4 licenses (800); Constant Contact (400)	-7%	5,661	8,826	14,000	14,500
Hardware Purchases	28,500	PC Res Hardware (3000); Replace Staff PCs (20000); Patron Supplies (500); Misc (5000)	-25%	20,629	38,510	38,000	38,400
Maintenance/Contracts	22,000	Horizon (15000); Consultants (7000)	-12%	35,248	20,459	25,000	14,000

ADDITIONAL NOTES:

Furniture/Equip – The shelving expenditure (\$6500) will be taken from the Special Reserve Fund. Other funds for misc expenditures during the year.

Automation Software – We’ve added funds for Adobe Acrobat software for each department so that it’s easier to create pdf files from staff desktops.

Includes payments 12-23 to Today’s Business Solutions for PC Reservation and Print management software. We will have one payment remaining on software/hardware purchase in FY10-11. Following that, we will pay annual maintenance of \$3300 for software and hardware.

Hardware Purchases – Replace all staff PCs (These PCs are now 5+ years old and not all are functioning effectively for the tasks that staff are required to perform.) Patron supplies includes headphones and possible flash drives that are re-sold to the public at cost. Staff PCs will be purchased with money from the Special Reserve Fund.

Maintenance/Contracts – Our Horizon contract is less because our two new servers are covered by warranty for the first three years. Consultant costs are necessary for website design/functionality updates and network maintenance/troubleshooting.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
INSURANCE EXPENSES	26,450		1%	21,331	21,912	26,250	22,781
Package	20,000		0%	16,922	17,157	20,000	17,900
Officers & Directors	4,500		0%	3,310	3,310	4,500	3,310
Umbrella	1,000	-	0%	439	805	1,000	871
Bonds	950	Treasurer (700K); Director (100K); Admin Assist (100K)	27%	660	640	750	700

ADDITIONAL NOTES:

Bonds – Treasurer to be bonded at \$700,000; Administrative Assistant and Library Director bonded at \$100,000 each

Note that Officers & Director’s insurance, Umbrella insurance, and a small portion of the commercial package policy are paid for with money from the Liability Insurance Fund.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
PROF. DEV'T STAFF	14,700		-5%	11,473	13,194	15,400	12,875
Staff Miscellaneous	400	Reading club incentives (100); cards, flowers, cakes, treats (300)	0%	1,620	285	400	200
Staff Appreciation	1,800	includes annual dinner	0%	1,622	1,733	1,800	1,825
Staff Tuition Reimbursement	1,000	Thompson (500); Whitmer (500)	-75%	3,095	3,154	4,000	3,550
Staff Dues	2,500	ILA (Director & Supervisors); ALA + 1 division (Director & Supervisors); LACONI; IL Management Association	0%	1,113	1,085	2,500	1,600
Staff Meetings	5,900	Director & 1 Manager to PLA 2010 in Portland, OR (lodging, meals, registration = 2000); All Staff ALA 2009 (Meals = 400); Staff In Service (1000); Other CE (2500)	7%	3,119	4,977	5,500	4,600
Staff Transportation	3,100	Bus transport to ALA 2009 (900); Airfare & transfers PLA 2010 (1200); other travel (1000)	158%	904	1,960	1,200	1,100

ADDITIONAL NOTES:

Tuition Reimbursement: Joe Filapek will finish his MLS coursework and will not be requesting reimbursement in FY09-10. Sylvia Thompson expects to complete the final two courses of her LTA certificate (\$500). Director Whitmer expects to take 3 courses toward the Public Library Administrator Certificate (\$500). No other employees have expressed an interest in pursuing tuition reimbursement in FY09-10.

Staff Meetings/Travel: As you know, the Public Library Association Conference is considered the best educational/networking opportunity for public library staff. It is very important for the director and at least one manager to attend this conference. The value received exceeds the library's expenditure for this conference.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
PROF. DEV'T TRUSTEES	4,700		13%	992	2,686	4,150	2,200
Trustee Dues	800	ILA all trustees; ALA +PLA 1 trustee (conf. attend.)	23%	225	710	650	600
Trustee Meetings	2,100	1 to PLA 2010 (1000); ALA 2009 Meals (100); DLS/LACONI etc. (1000)	-9%	408	859	2,300	1,000
Trustee Transportation	800	1 to PLA 2010 (600); Misc (200)	300%	-	48	200	100
Trustee Miscellaneous	1,000	cards, flowers, cakes, treats	0%	359	1,069	1,000	500

ADDITIONAL NOTES:

Funds have been included to allow one trustee to attend the Public Library Association Conference in Portland, Oregon (March 23-27, 2010)

\$1000 has been budgeted to cover attendance at DLS, LACONI, and other local meetings.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
CONTRACTUAL	60,300		-2%	25,376	34,112	61,300	32,258
Attorney	25,000		0%	12,673	12,080	25,000	15,000
Accounting	8,000	Reduction due to payroll changes	-11%	8,303	7,432	9,000	8,000
Collection Agency	2,000		0%		1,224	2,000	1,000
Audit	5,300		0%	4,400	4,550	5,300	5,258
Consultants	20,000	Job Description Review (3,000); Community Survey (7,000); Other (10,000)	0%		8,826	20,000	3,000

ADDITIONAL NOTES:

Consultants:

Job Description Review – This year, the Director wishes to work with the Management Association of Illinois to do a thorough review of all job descriptions. The revised job descriptions will assist the library in the development of a wage/salary scale, something that will be undertaken in FY10-11.

Community Survey – This is carried over from last year. (Director plans to work with Northern Illinois University’s Public Opinion Lab.)

Other – These funds are available should the board choose to hire a consultant for any other matter.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
LIBRARY MATERIALS	202,700		5%	217,388	234,178	193,450	196,200
Adult Print	72,000		1%	84,749	85,354	71,500	71,500
Youth Print	35,900		1%	48,664	49,814	35,500	37,500
Adult AV	26,500		14%	23,239	36,458	23,250	25,000
Youth AV	9,300		1%	8,400	9,583	9,200	7,200
Periodicals	14,000		0%	12,761	12,692	14,000	13,000
Internet Subscriptions	45,000		13%	39,575	40,277	40,000	42,000

ADDITIONAL NOTES:

Library Materials are approximately 14.2% of this budget draft.

Internet Subscriptions (databases) will be paid for with money from the Corporate Fund.

All other materials will be paid for with money from the Special Reserve Fund.

Slight increases have been given to most categories to cover new shipping charges from our book jobber. (Approx. 1%)

We've also added funds to Adult A/V for duplicate popular DVD titles. Some funds have been reallocated from Youth A/V to Youth Print per spending trends.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
PUBLIC SERVICES	42,400		20%	24,515	32,704	35,250	24,828
Adult Programming	4,000		0%	3,501	3,676	4,000	4,000
Youth Programming	7,500		-6%	8,522	8,057	8,000	7,000
Hotel/Motel Grant Expenses	20,000		54%	2,100	8,101	13,000	5,000
Refunds	1,000		0%	588	1,035	1,000	800
Printing	5,000	-	0%	5,780	4,832	5,000	4,500
Night Owl Reference	-	Service will end on 6/30/09	-100%	728	728	750	728
PR/Publicity	4,400		47%	2,353	4,947	3,000	2,300
Miscellaneous	500		0%	943	1,328	500	500

ADDITIONAL NOTES:

Slight decrease in **youth programs** to reflect actual expenditures

Increase in **Hotel/Motel** expenditures to reflect expansion of concert series from six to thirteen concerts

Printing costs to include outsourced printing of several library brochures (\$500). (Also includes library newsletter printing – 3x/year)

Night Owl Reference service has been discontinued.

Increased **PR/Publicity** to include funds for display advertising in the Warrenville Sentinel (1/8 page ad 26 times per year) – this would allow us to advertise special programs and services in between our newsletter publication. Cost for display advertising: \$2300.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
UTILITIES	60,000		-10%	52,896	60,546	67,000	65,100
Telephone	9,000	Several rate reductions negotiated 5 years ago are no longer available.	13%	8,039	6,986	8,000	7,100
Gas	15,000		0%	10,428	11,012	15,000	13,500
Electric	35,000		-19%	34,064	42,078	43,000	44,000
Water	1,000		0%	365	470	1,000	500

ADDITIONAL NOTES:

Telephone – Increased to accommodate the expiration of discounts that were negotiated 5 years ago. Jackie has negotiated the best rates possible at this time through our current carrier. At some point in the future, the library may wish to pursue a voice over IP system. VOIP would have a significant initial capital cost, but would lower monthly charges.

Electricity – our springtime bid for electricity supply came in at approximately 25% under last year’s costs, so this line has a significant reduction.

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
MAINTENANCE	105,000		-50%	61,268	84,393	209,000	213,047
Handyman (Contracted)	-	hire part-time employee	-100%		9,648	10,000	7,500
Maintenance (general)	30,000	Sealcoat parking lots (3500); Plumbing, other misc	-19%			37,000	37,000
Roof Replacement Project	-		-100%			100,000	88,447
Maintenance Contracts	31,000	Cleaning (21000); Carpet Cleaning (3000); Window Cleaning (1000); Elevator-increase in contract, additional fees for inspection as required by state fire marshall (4500); Pest (700)	7%	34,830	32,495	29,000	29,000
HVAC Contract	12,000		9%	11,160	13,883	11,000	11,600
Security Contracts	3,000	Fire alarm, security alarm (625); Extinguishers (800); Sprinklers (1300)	0%	1,653	6,516	3,000	5,000
Landscaping (indoor & outdoor)	6,500	Outside contract (2000); Inside contract (3500); Outside plantings (700)	0%	6,305	6,314	6,500	6,500
Snow Removal	15,000		0	2,455	11,174	6,000	22,000
Janitorial Supplies	2,500		0%	1,463	1,857	2,500	2,000
Maintenance Supplies	5,000	Increased to accommodate purchase of tools for part-time maintenance employee. (Tools formerly supplied by independent contractor.)	25%	3,402	2,506	4,000	4,000

ADDITIONAL NOTES:

Contracted handyman expenses (\$10,000) are omitted with the hiring of a part-time maintenance custodian (\$12,000)

Snow removal increased to \$15,000.

All of these line items except Maintenance (general) will be charged to the Building & Maintenance Fund. (total = \$77,000)

Maintenance (general) items will be paid with Special Reserve Funds. (\$30,000)

	<i>FY09/10 Budget</i>	<i>Notes for FY09/10 Budget</i>	<i>vs FY09 budget</i>	<i>FY06/07 Actual</i>	<i>FY07/08 Actual</i>	<i>FY08/09 Budget</i>	<i>FY08/09 Projected</i>
GIFT EXPENDITURES	10,000		0%	3,732	3,551	10,000	6,000
CONTINGENCY	10,000		0%	11,302	7,868	10,000	6,000
TOTAL	1,427,750		-3%	1,167,843	1,296,198	1,475,300	1,379,994

SUMMARY OF SPECIAL FUND EXPENDITURES

FICA	\$ 47,500	
IMRF	\$ 57,500	
Building/Maint	\$ 89,000	Includes Contractual Services (Cleaning, HVAC, Elevator, Security, Fire alarm/monitoring, Landscaping In/Out, Snow removal), part-time maintenance employee, Janitorial/Maintenance Supplies
Audit	\$ 5,300	
Liability Ins	\$ 7,500	Package liability (2,000), Officers & Directors (4,500), Umbrella (1,000)
Workers Comp Ins	\$ 5,000	
Unemployment Ins	\$ 1,500	
Alba Lemos Gift Fund	\$ 500	Adult A/V materials
Special Reserve Fund	\$ 217,200	PC Res Hardware & Replacement of Staff PCs (23,000), Library Materials (157,700), Shelving (6,500), Maintenance & Repair projects (30,000)
Working Cash	\$ -	
Developer Donations	\$ -	

FUND BALANCE PROJECTIONS						
FY2009-2010						
FUND	Estimated Beginning Balance 7/1/09	Income Budgeted FY09/10	Expenses Budgeted FY09/10	Projected Year- End Balance 6/30/10		Income vs. Expenses
CORPORATE	(40,000)	970,721	997,250	\$ (66,529.00)		(26,529)
FICA	4,606	44,990	47,500	\$ 2,096.00		(2,510)
IMRF	1,500	58,078	57,500	\$ 2,078.00		578
BUILDING/MAINT	(600)	81,800	89,000	\$ (7,800.00)		(7,200)
AUDIT	(1,392)	5,726	5,300	\$ (966.00)		426
LIABILITY	1,991	4,090	7,500	\$ (1,419.00)		(3,410)
WORKERS COMP	1,949	1,227	5,000	\$ (1,824.00)		(3,773)
UNEMPLOYMENT	2,786	-	1,500	\$ 1,286.00		(1,500)
ALBA LEMOS GIFT	23,001	100	-	\$ 23,101.00		100
SPECIAL RESERVE	581,984	-	217,200	\$ 364,784.00		(217,200)
WORKING CASH	221,158	500	-	\$ 221,658.00		500
DEVELOPER DONAT	-	-	-	-		-
TOTALS	796,983	1,167,232	1,427,750	536,465		(260,518)
<i>Note: Cash on hand at year-end is approximately \$450,000 greater due to deferred property tax revenue.</i>						

FUND BALANCE PROJECTIONS					
FY 2010-2011					
		flat	3 percent		
FUND	Estimated Beginning Balance 7/1/10	Income Budgeted FY10/11	Expenses Budgeted FY10/11	Projected Year-End Balance 6/30/11	Income vs. Expenses
CORPORATE	(66,529)	970,721	1,027,168	(121,217)	(56,447)
FICA	2,096	44,990	48,925	(1,839)	(3,935)
IMRF	2,078	58,078	59,225	931	(1,147)
BUILDING/MAINT	(7,800)	81,800	91,670	(17,670)	(9,870)
AUDIT	(966)	5,726	5,459	(699)	267
LIABILITY	(1,419)	4,090	7,725	(5,054)	(3,635)
WORKERS COMP	(1,824)	1,227	5,150	(5,747)	(3,923)
UNEMPLOYMENT	1,286	-	1,545	(259)	(1,545)
ALBA LEMOS GIFT	23,101	100	-	23,201	100
SPECIAL RESERVE	364,784	-	223,716	141,068	(223,716)
WORKING CASH	221,658	500	-	222,158	500
DEVELOPER DONAT	-	-	-	-	-
TOTALS	536,465	1,167,232	1,470,583	234,873	(303,351)
<i>Note: Cash on hand at year-end is approximately \$450,000 greater due to deferred property tax revenue.</i>					

COMPARISON TO FINANCIAL PLAN				
			() - income/expense exceeds target	
	FY10 Financial Plan Targets	FY10 Budget		Diff
Revenue				
Property Taxes	1,081,168	1,087,532		(6,364)
Interest	30,000	5,600		24,400
Grants	16,600	36,100		(19,500)
Fines/Fees	18,727	21,500		(2,773)
Art/Dev Donations		-		-
Copier	4,500	4,500		-
City TIF				-
Other/Gifts	12,000	12,000		-
TOTAL REVENUE	1,162,995	1,167,232		(4,237)
Expenditures				
Employee Costs	620,708	615,500		5,208
Insurance - health/life	42,955	51,000		(8,045)
Building	51,401	90,000		(38,599)
Operating				-
Insurance (non liab)	20,727	18,950		1,777
Contractual	53,045	55,000		(1,955)
Professional Dev't	17,850	19,400		(1,550)
Furn & Equip	5,411	13,500		(8,089)
Library Materials	198,866	202,700		(3,834)
Public Service	27,530	42,400		(14,870)
Automation	55,167	65,500		(10,333)
Capital Outlay		-		-
Office Expenses	28,554	20,500		8,054
Contingency	10,000	10,000		-
Gifts	10,000	10,000		-
TOTAL CORP EXPENSES	1,142,214	1,214,450		(72,236)
SPECIAL TAX EXPENSES				
Building & Maint	83,200	89,000		(5,800)
Soc Sec	46,509	47,500		(991)
IMRF	52,998	57,500		(4,502)
Audit	4,975	5,300		(325)
Unemp Ins	3,245	1,500		1,745
Workers Comp	3,137	5,000		(1,863)
Liability Ins	7,582	7,500		82
Cap. Imp				-
TOTAL SPECIAL EXPENSES	201,646	213,300		(11,654)
TOTAL ALL EXPENSES	1,343,860	1,427,750		(83,890)