

## 2014-2015 Sagaponack Village Budget Message

From Don Louchheim, Mayor

4/4/2014

The proposed Sagaponack Village budget for the 2014-15 fiscal year projects total spending of \$815,808, an increase of \$26,196 or 3.3 percent over the previous year's budget, but will require no increase in the tax rate.

The increased spending is the result of adding a part-time clerk to the Village's current staff of two full-time and one part-time employees as well as higher insurance costs from a rise in liability coverage. The new budget also includes pay raises of 2.5 percent.

Projected increases in fees and other non-property tax revenues and a small rise in the tax base will allow the tax rate paid by property owners to remain unchanged at 6.52 cents per \$1,000 of assessed property value, or \$65.20 per million.

It is the eighth year in a row that the Sagaponack Village Tax rate has either remained the same or been lowered.

Of the total spending, \$614,808 will be for operations and \$200,000 is earmarked for our Highway Capital Improvements Fund, which permits road construction projects to be financed on a pay-as-you go basis rather than through more costly bond issues. In the current year the Village used \$350,000 from the fund to pay for repaving Bridge Lane and Crestview Lane and for drainage improvement projects.

In the current year, the Village completed a four-year program to digitize and streamline its record management, storage and land use permitting processes, which should improve operating efficiency and provide easier access for both our staff and the general public to building and zoning records for properties in the Village. It should be fully implemented by the summer.

Also in the current year, the Village began an ongoing program of tree maintenance and tree replacement on Sagg Main Street as well as commencing an inventory and health assessment of trees on other public rights of way in the Village. Financing is being provided through a separate tree fund that will receive Village budget allocations and donations from the public and operates under the direction of a Village Tree Committee.

A complete copy of the proposed 2014-2015 budget and the adopted 2013-2014 budget are available on the Village website at [sagaponackvillage.org](http://sagaponackvillage.org).

**BUDGET SUMMARY**  
FISCAL YEAR JUNE 1, 2014 - MAY 31, 2015  
General Fund

Appropriations:	2014-15	2013-14
Estimated Revenues Other than Tax Levy	534,691	510,891
Appropriated Fund Balance	0	0
Real Property Tax	281,117	278,601
<b>TOTAL REVENUE</b>	<b>815,808</b>	<b>789,612</b>
<b>TOTAL EXPENSE</b>	<b>815,808</b>	<b>789,612</b>
Taxable Value DRAFT Assessment Roll	4,311,605,614	4,273,033,615
Tax Rate	.0652/ \$1000. of assessed valuation	0.0652

ACCOUNT NAME	ACCOUNT CODE	BUDGET 10-11	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL 2011-12	BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	2013-14 Actual to Date 3/5/2014	PROJECTED FOR 2013-14	BUDGET 2014-15	INCREASE/ DECREASE 13-14 Budget vs 14-15 Budget
<b>Real Property Taxes</b>												
Real Property Tax	A1001	275,131	274,099	274,913	274,488	281,219	281,219	278,601	278,601	278,601	281,117	2,516
Interest & Penalties	A1090	0	3,374	0	1,488	0	2,049	0	1,895	1,895	0	0
<b>Total Real Property Tax</b>	<b>**</b>	<b>275,131</b>	<b>277,473</b>	<b>274,913</b>	<b>275,977</b>	<b>281,219</b>	<b>283,268</b>	<b>278,601</b>	<b>280,496</b>	<b>280,496</b>	<b>281,117</b>	<b>2,516</b>
<b>Non-Property Tax</b>												
Payment in Lieu of Taxes	A1005	0	510	510	729	400	418	178	0	0	179	1
Franchise Fees	A1170	25,000	32,351	30,000	33,600	30,000	34,144	30,000	37,493	37,493	35,000	5,000
<b>Total Non-Property Tax</b>	<b>**</b>	<b>25,000</b>	<b>32,861</b>	<b>30,510</b>	<b>34,329</b>	<b>30,400</b>	<b>34,562</b>	<b>30,178</b>	<b>37,493</b>	<b>37,493</b>	<b>35,179</b>	<b>5,001</b>
<b>Departmental Income</b>												
<b>Clerks Office</b>												
Charges for Tax advertising	A1235	0	0	0	0	0	0	0	0	0	0	0
Clerks Fees	A1255	200	692	300	1,167	625	1,904	700	1,032	1,132	1,000	300
Vital Statistics Fees	A1603	150	0	100	60	100	120	0	100	100	100	100
Other Permits	A2590	3,000	14,350	6,000	9,350	6,000	12,200	6,000	9,075	12,075	7,000	1,000
<b>Total Clerks Office Income</b>	<b>*</b>	<b>3,350</b>	<b>15,042</b>	<b>6,400</b>	<b>10,577</b>	<b>6,725</b>	<b>14,224</b>	<b>6,700</b>	<b>10,207</b>	<b>13,307</b>	<b>8,100</b>	<b>1,400</b>
<b>Land Management Dept</b>												
Zoning Fees	A2110	3,500	9,550	5,000	9,000	7,000	8,400	7,000	8,400	9,600	8,000	1,000
Planning Fees	A2115	12,000	48,713	10,000	19,426	10,000	23,079	10,000	30,793	32,793	20,000	10,000
Building Permits	A2555	93,500	334,647	150,074	435,791	178,626	463,593	256,120	284,884	335,000	245,570	-10,550
<b>Total Land Mgmt Income</b>	<b>*</b>	<b>109,000</b>	<b>392,909</b>	<b>165,074</b>	<b>464,217</b>	<b>195,626</b>	<b>495,072</b>	<b>273,120</b>	<b>324,077</b>	<b>377,393</b>	<b>273,570</b>	<b>450</b>
<b>Total Departmental Income</b>	<b>**</b>	<b>112,350</b>	<b>407,951</b>	<b>171,474</b>	<b>474,794</b>	<b>202,351</b>	<b>509,296</b>	<b>279,820</b>	<b>334,283</b>	<b>390,700</b>	<b>281,670</b>	<b>1,850</b>
<b>Use of Money and Property</b>												
Interest Earnings	A2401.00	2,000	2,687	2,500	2,251	3,000	3,820	3,000	3,146	3,600	3,000	0
<b>Total Use of Money and Property</b>	<b>**</b>	<b>2,000</b>	<b>2,687</b>	<b>2,500</b>	<b>2,251</b>	<b>3,000</b>	<b>3,820</b>	<b>3,000</b>	<b>3,146</b>	<b>3,600</b>	<b>3,000</b>	<b>0</b>
<b>Licenses and Permits</b>												
Licenses & Permits	A2501.00	0	1,500	500	0	0	0	0	0	0	0	0
<b>Total Licenses and Permits</b>	<b>**</b>	<b>0</b>	<b>1,500</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Income</b>												
Refund from prior year	A2701	0	0	0	0	0	0	0	0	0	0	0
Other Unclassified	A2770	0	814	0	407	0	407	0	1,374	1,374	0	0
Employee Health Contribution	A2770.1	7,377	8,413	13,283	13,898	12,089	11,422	13,013	9,648	12,508	12,841	-172

ACCOUNT NAME	ACCOUNT CODE	BUDGET 10-11	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL 2011-12	BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	2013-14 Actual to Date 3/5/2014	PROJECTED FOR 2013-14	BUDGET 2014-15	INCREASE/DECREASE 13-14 Budget vs 14-15 Budget
<b>Total Miscellaneous Income</b>	**	7,377	9,227	13,283	14,305	12,089	11,829	13,013	11,022	13,882	12,841	-172
<b>State Aid</b>												
State Aid Per Capita	A3001	0	0	0	0	0	0	2,000	2,000	2,000	2,000	0
Mortgage Tax	A3005	135,000	256,418	170,000	273,035	179,000	245,617	183,000	275,055	394,956	200,000	17,000
<b>Total State Aid</b>	**	135,000	256,418	170,000	273,035	179,000	245,617	185,000	277,055	396,956	202,000	17,000
<b>Other Financing Sources</b>												
Appropriated Fund Balance	A3999.9	100,000	100,000	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources</b>	**	100,000	100,000	0	0	0	0	0	0	0	0	0
<b>TOTAL INCOME</b>	***	656,858	1,088,118	663,180	1,074,691	708,059	1,088,391	789,612	943,496	1,123,126	815,808	26,196

ACCOUNT NAME	ACCOUNT CODE	BUDGET 10-11	ACTUAL 10-11	BUDGET 2011-12	ACTUAL 2011-12	BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	2013-14 ACTUAL TO DATE 3/6/2014	2013-14 PROJECTION	BUDGET 2014-15	2014-15 budget over 2013-14 INCREASE/DECREASE
<b>Board of Trustees</b>												
Board of Trustees												
LEGISLATIVE CONTRACTUAL	A1010.40	0	0	0	0	0	0	0	0	0	0	0
SUPPLIES	A1010.43	0	0	0	0	0	0	0	0	0	0	0
LEGISLATIVE CODIFICATION	A1010.44	0	0	0	0	0	0	0	0	0	0	0
CONFERENCES/TRAINING	A1010.411	0	0	0	0	0	0	0	0	0	0	0
Total Board of Trustees	*	0	0	0	0	0	0	0	0	0	0	0
<b>Total Board of Trustees</b>	**	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Executive</b>												
Mayor												
CONTRACTUAL & MISC	A1210.40	0	0	0	0	0	0	0	0	0	0	0
OTHER EXPENSES	A1210.41	0	0	0	1,910	0	0	2,000	2,400	4,400	0	-2,000
CONFERENCES/TRAINING	A1210.411	0	0	0	0	0	0	0	0	0	0	0
<b>Total Executive</b>	**	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,910</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,400</b>	<b>4,400</b>	<b>0</b>	<b>-2,000</b>
<b>Finance</b>												
Auditing												
AUDITOR	A1320.40	4,950	4,950	5,000	5,650	5,500	5,650	6,000	0	5,650	6,000	0
Finance												
CONTRACTUAL	A1325.40	0	0	0	0	0	0	0	0	0	0	0
BOND ISSUE & NOTE EXPENSE	A1325.42	0	0	0	0	13,000	0	0	0	0	0	0
FINANCE ASSESSOR/DATA PROCESS	A1355.40	7,000	6,992	8,000	6,756	7,000	6,514	4,600	372	9,200	7,500	2,900
Total Finance	*	11,950	11,942	13,000	12,406	25,500	12,164	10,600	372	14,850	13,500	2,900
<b>Total Finance</b>	**	<b>11,950</b>	<b>11,942</b>	<b>13,000</b>	<b>12,406</b>	<b>25,500</b>	<b>12,164</b>	<b>10,600</b>	<b>372</b>	<b>14,850</b>	<b>13,500</b>	<b>2,900</b>
<b>Staff</b>												
Clerk												
PERSONAL SERVICES	A1410.10	110,560	92,463	94,860	98,295	96,956	97,331	99,865	74,952	99,865	102,379	2,514
EQUIPMENT	A1410.20	3,000	3,922	2,000	6,382	2,500	448	3,000	0	1,000	3,000	0
TELEPHONE	A1410.41	1,500	1,483	1,500	1,298	1,558	1,558	1,558	1,298	1,558	1,558	0
POSTAGE	A1410.42	800	1,045	1,200	972	1,200	885	950	1,238	1,338	1,200	250
PETTY CASH	A1410.43	450	675	550	600	600	1,123	900	825	900	900	0
COPIER	A1410.44	3,500	82	2,000	814	1,500	1,458	2,000	668	1,100	2,000	0

ACCOUNT NAME	ACCOUNT CODE	BUDGET 10-11	ACTUAL 10-11	BUDGET 2011-12	ACTUAL 2011-12	BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	2013-14 ACTUAL TO DATE 3/6/2014	2013-14 PROJECTION	BUDGET 2014-15	2014-15 budget over 2013-14 INCREASE/DECREASE
RECORDS MANAGEMENT	A1410.45	1,000	0	1,000	13,054	37,600	37,600	20,000	0	10,000	10,000	-10,000
OFFICE SUPPLIES	A1410.46	3,000	4,723	3,000	4,706	3,000	2,815	3,000	3,076	3,250	3,000	0
WEBSITE	A1410.47	600	455	600	580	600	455	1,600	0	1,600	5,000	3,400
CODE BOOKS	A1410.48	4,000	7,256	5,000	6,408	5,000	6,194	5,000	2,702	5,000	5,000	0
LEGAL ADVERTISING & PRINTING	A1410.49	3,000	2,580	3,000	3,875	3,000	6,063	3,000	1,586	3,000	3,000	0
CONFERENCES/TRAINING	A1410.50	1,000	0	1,000	0	1,000	55	1,000	110	110	1,000	0
CONTRACTUAL	A1410.51	0	2,076	2,000	2,619	3,724	1,779	2,000	105	500	2,000	0
<b>Total Clerk</b>		<b>* 132,410</b>	<b>116,760</b>	<b>117,710</b>	<b>139,604</b>	<b>158,238</b>	<b>157,764</b>	<b>143,873</b>	<b>86,560</b>	<b>129,221</b>	<b>140,037</b>	<b>-3,836</b>
<b>Legal</b>												
COUNSEL RETAINER	A1420.41	0	0	0	0	0	0	0	0	0	0	0
COUNSEL NON-RETAINER	A1420.42	35,000	24,291	30,000	20,376	30,000	30,170	30,000	24,515	30,000	30,000	0
<b>Total Legal</b>		<b>* 35,000</b>	<b>24,291</b>	<b>30,000</b>	<b>20,376</b>	<b>30,000</b>	<b>30,170</b>	<b>30,000</b>	<b>24,515</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>Engineer</b>												
CONTRACTUAL	A1440.44	13,000	1,756	10,000	8,042	10,000	4,053	10,000	796	1,500	5,000	-5,000
<b>Total Engineer</b>		<b>* 13,000</b>	<b>1,756</b>	<b>10,000</b>	<b>8,042</b>	<b>10,000</b>	<b>4,053</b>	<b>10,000</b>	<b>796</b>	<b>1,500</b>	<b>5,000</b>	<b>-5,000</b>
<b>Elections</b>												
ELECTION SUPPLIES	A1450.41	300	248	300	242	300	259	300	219	219	300	0
ELECTION CONTRACT EXPENSE	A1450.44	100	27	100	116	120	113	120	113	113	120	0
<b>Total Elections</b>		<b>* 400</b>	<b>275</b>	<b>400</b>	<b>358</b>	<b>420</b>	<b>371</b>	<b>420</b>	<b>332</b>	<b>332</b>	<b>420</b>	<b>0</b>
<b>Total Staff</b>		<b>** 180,810</b>	<b>143,081</b>	<b>158,110</b>	<b>168,381</b>	<b>198,658</b>	<b>192,357</b>	<b>184,293</b>	<b>112,203</b>	<b>161,053</b>	<b>175,457</b>	<b>-8,836</b>
<b>Buildings</b>												
Village Hall												
VILLAGE HALL IMPROVEMENTS	A1620.26	50,000	18,275	30,000	10,190	12,000	3,386	10,000	0	5,000	5,000	-5,000
SUPPLIES & OTHER	A1620.41	1,100	394	600	516	600	1,146	700	725	1,000	1,000	300
UTILITIES	A1620.42	5,000	3,455	4,500	2,465	4,000	3,740	4,000	3,172	4,000	4,500	500
CONTRACTUAL	A1620.44	10,000	9,029	9,000	9,841	9,000	8,005	8,810	6,001	8,810	8,810	0
MAINTENANCE	A1620.46	10,000	3,276	9,400	1,439	5,000	2,139	5,000	1,291	5,000	5,000	0
<b>Total Buildings</b>		<b>* 76,100</b>	<b>34,430</b>	<b>53,500</b>	<b>24,452</b>	<b>30,600</b>	<b>18,417</b>	<b>28,510</b>	<b>11,189</b>	<b>23,810</b>	<b>24,310</b>	<b>-4,200</b>
<b>Total Buildings</b>		<b>** 76,100</b>	<b>34,430</b>	<b>53,500</b>	<b>24,452</b>	<b>30,600</b>	<b>18,417</b>	<b>28,510</b>	<b>11,189</b>	<b>23,810</b>	<b>24,310</b>	<b>-4,200</b>

ACCOUNT NAME	ACCOUNT CODE	BUDGET 10-11	ACTUAL 10-11	BUDGET 2011-12	ACTUAL 2011-12	BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	2013-14 ACTUAL TO DATE 3/6/2014	2013-14 PROJECTION	BUDGET 2014-15	2014-15 budget over 2013-14 INCREASE/DECREASE
<b>Special Items</b>												
Insurance												
GENERAL LIABILITY	A1910.00	9,000	6,332	7,000	6,191	7,000	6,149	7,000	6,370	6,370	7,000	0
PUBLIC OFFICIALS LIABILITY	A1910.01	1,800	1,602	2,000	1,595	2,000	1,659	2,000	1,746	1,746	2,000	0
WORKERS COMPENSATION	A1910.02	2,600	2,500	2,600	2,503	2,600	3,175	3,000	3,228	3,228	3,500	500
COMMERCIAL UMBRELLA	A1910.03	2,930	2,727	3,000	2,730	3,000	2,730	3,000	9,055	9,055	10,000	7,000
Total Insurance	*	16,330	13,161	14,600	13,019	14,600	13,713	15,000	20,399	20,399	22,500	7,500
Association Dues												
MUNICIPAL DUES	A1920.04	1,800	1,997	1,862	1,887	1,872	1,737	1,887	1,932	1,932	1,932	45
Total Association Dues	*	1,800	1,997	1,862	1,887	1,872	1,737	1,887	1,932	1,932	1,932	45
Judgments & Claims												
JUDGMENTS & CLAIMS	A1930.00	0	0	0	0	0	1,972	1,500	698	698	1,000	-500
Total Judgment & Claims	*	0	0	0	0	0	1,972	1,500	698	698	1,000	-500
MTA Taxes												
MTA TAXES	A1940.00	524	527	600	566	0	0	0	0	0	0	0
Total MTA Taxes	*	524	527	600	566	0	0	0	0	0	0	0
Taxes & Assessment on Real Prop												
TAXES ON REAL PROPERTY	A1950.00	0	0	0	0	0	0	0	0	0	0	0
Total Taxes & Assess on Real Prop	*	0	0	0	0	0	0	0	0	0	0	0
Contingency												
CONTINGENCY	A1990.40	30,000	0	25,000	0	25,000	1,972	25,000	0	0	20,000	-5,000
Total Contingency	*	30,000	0	25,000	0	25,000	1,972	25,000	0	0	20,000	-5,000
<b>Total Special Items</b>	**	<b>48,130</b>	<b>15,684</b>	<b>42,062</b>	<b>15,472</b>	<b>41,472</b>	<b>19,393</b>	<b>43,387</b>	<b>23,029</b>	<b>23,029</b>	<b>45,432</b>	<b>2,045</b>
<b>Building Department</b>												
BUILDING INSPECTOR	A3620.10	46,999	65,199	47,942	48,627	59,630	50,726	61,419	38,316	53,000	62,975	1,556
CLERICAL	A3620.11	0	0	18,564	16,422	22,935	19,244	23,623	15,040	21,000	44,200	20,577
EQUIPMENT	A3620.20	1,000	180	1,000	1,093	1,000	445	5,000	0	500	5,000	0
SUPPLIES	A3620.40	2,000	2,066	2,000	976	1,500	1,315	1,000	587	900	1,000	0
CODE ENFORCEMENT OFFICER	A3620.41	0	0	0	0	0	0	0	0	0	0	0
CONTRACTUAL	A3620.44	2,400	0	4,000	183	4,000	0	0	105	105	2,370	2,370

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<b>Total Building Department</b>		<b>** 52,399 0</b>	<b>67,445 0</b>	<b>73,506 0</b>	<b>67,301 0</b>	<b>89,065 0</b>	<b>71,730 0</b>	<b>91,042 0</b>	<b>54,048 0</b>	<b>75,505 0</b>	<b>115,545 0</b>	<b>24,503</b>
<b>Registrar of Vital Statistics</b>												
Registrar of Vital Statistics												
SUPPLIES & OTHER	A4020.41	100	0	100	0	100	0	0	0	0	0	0
Total Registrar of Vital Statistics		* 100	0	100	0	100	0	0	0	0	0	0
<b>Total Registrar of Vital Statistics</b>		<b>** 100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Highway Department</b>												
Road Maintenance												
STREETS- CAPITAL EXPENSE	A5110.20	0	0	0	0	0	0	0	0	0	0	0
SUPPLIES & OTHER	A5110.40	3,000	1,163	3,000	0	0	0	0	0	0	0	0
DRAINAGE	A5110.43	0	5,760	6,000	0	0	0	0	0	0	0	0
CONCRETE/SIDEWALKS	A5110.44	0	0	0	0	0	0	0	0	0	0	0
Total Road Maintenance		* 3,000	6,923	9,000	0	0	0	0	0	0	0	0
<b>Total Highway Department</b>		<b>** 3,000</b>	<b>6,923</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Land Use &amp; Environment</b>												
Zoning												
CONTRACTUAL	A8010.40	5,000	9,409	9,000	5,099	7,000	3,013	7,000	5,800	7,000	7,000	0
LEGAL	A8010.44	7,000	11,963	12,000	7,575	10,000	4,500	10,000	8,550	10,000	10,000	0
MISC.	A8010.47	300	160	300	541	500	100	500	0	0	500	0
Total Zoning		* 12,300	21,532	21,300	13,215	17,500	7,613	17,500	14,350	17,000	17,500	0
Planning												
Planning Contractual	A8020.40	10,000	17,568	12,000	9,066	10,000	11,610	10,000	10,373	13,000	10,000	0
Engineering Contractual	A8020.42	6,500	6,575	6,500	3,552	5,000	3,135	5,000	8,718	11,000	6,300	1,300
LEGAL	A8020.44	12,000	16,200	12,000	3,563	10,000	3,900	15,000	10,463	15,000	12,000	-3,000
MISC.	A8020.47	300	160	300	300	500	345	500	0	0	500	0
Total Planning		* 28,800	40,503	30,800	16,481	25,500	18,991	30,500	29,554	39,000	28,800	-1,700
AHRB												
CONTRACTUAL	A8030.40	0	0	0	0	0	0	0	1,250	1,250	1,500	1,500
LEGAL	A8030.44	4,000	2,025	3,000	2,213	3,000	75	3,000	5,775	15,000	6,000	3,000



ACCOUNT NAME	ACCOUNT CODE	BUDGET 10-11	ACTUAL 10-11	BUDGET 2011-12	ACTUAL 2011-12	BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	2013-14 ACTUAL TO DATE 3/6/2014	2013-14 PROJECTION	BUDGET 2014-15	2014-15 budget over 2013-14 INCREASE/DECREASE
MISC.	A8030.47	0	130	150	310	150	0	150	1,319	1,319	150	0
Total AHRB	*	4,000	2,155	3,150	2,523	3,150	75	3,150	8,344	17,569	7,650	4,500
<b>Total Land Use &amp; Environmental</b>	**	<b>45,100</b>	<b>64,190</b>	<b>55,250</b>	<b>32,219</b>	<b>46,150</b>	<b>26,679</b>	<b>51,150</b>	<b>52,248</b>	<b>73,569</b>	<b>53,950</b>	<b>2,800</b>
<b>Employee Benefits</b>												
Retirement	A9010.80	12,557	12,414	17,428	17,889	19,649	19,044	23,809	19,410	19,410	24,296	487
Social Security	A9030.80	12,605	12,061	12,061	12,496	13,425	14,404	15,000	10,300	13,130	16,914	1,914
Unemployment Ins	A9050.80	0	0	0	0	0	0	0	0	0	0	0
Disability Insurance	A9055.80	250	217	250	217	250	208	250	0	250	250	0
Health/Dental Insurance	A9060.80	30,752	32,662	47,707	45,320	48,359	47,833	52,250	41,836	50,236	55,000	2,750
Compensated Absences	A9089.09					0	20,989	8,865	6,329	6,329	9,135	270
<b>Total Employee Benefits</b>	**	<b>56,164</b>	<b>57,355</b>	<b>77,446</b>	<b>75,922</b>	<b>81,683</b>	<b>102,478</b>	<b>100,174</b>	<b>77,875</b>	<b>89,355</b>	<b>105,595</b>	<b>5,151</b>
<b>Debt Service</b>												
<b>BOND</b>												
PRINCIPAL	A9710.60	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	60,000	5,000
INTEREST	A9710.70	27,581	27,581	26,207	26,206	24,831	24,831	23,456	12,072	24,831	22,019	-1,437
<b>RAN</b>												
PRINCIPAL	A9720.60	0	0	0	0	0	0	0	0	0	0	0
INTEREST	A9720.70	0	0	0	0	15,000	0	0	0	0	0	0
<b>BAN</b>												
PRINCIPAL	A9730.60	0	0	0	0	0	0	0	0	0	0	0
INTEREST	A9730.70	0	0	0	0	0	0	0	0	0	0	0
<b>Total Debt Services</b>	**	<b>82,581</b>	<b>82,581</b>	<b>81,207</b>	<b>81,206</b>	<b>94,831</b>	<b>79,831</b>	<b>78,456</b>	<b>67,072</b>	<b>79,831</b>	<b>82,019</b>	<b>3,563</b>
<b>Total Expenses Before Transfers</b>		<b>556,334</b>	<b>483,630</b>	<b>563,180</b>	<b>479,268</b>	<b>608,059</b>	<b>523,049</b>	<b>589,612</b>	<b>400,436</b>	<b>545,402</b>	<b>615,808</b>	
<b>Interfund Transfer</b>												
Highway Capital Reserve	A9550.00	100,000	100,000	100,000	100,000	100,000	300,000	200,000	200,000	200,000	200,000	0
Transfer to Capital Tree Reserve	A99552.00	0	0	0	0	0	50,000	0	0			0
<b>Total Interfund Transfer</b>	**	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>350,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	***	<b>656,334</b>	<b>583,630</b>	<b>663,180</b>	<b>579,268</b>	<b>708,059</b>	<b>873,049</b>	<b>789,612</b>	<b>600,436</b>	<b>745,402</b>	<b>815,808</b>	<b>25,926</b>