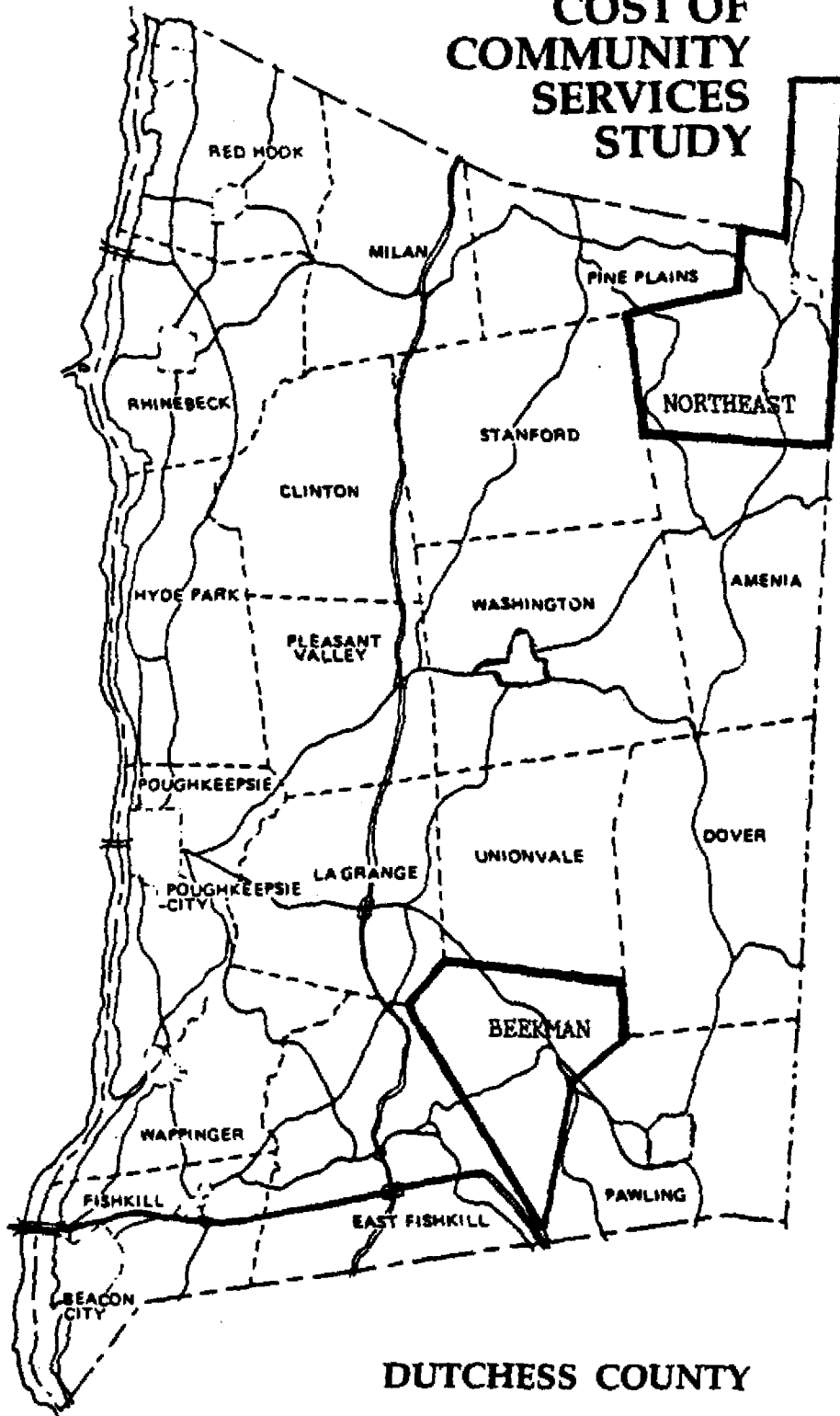


COST OF COMMUNITY SERVICES STUDY



COST OF COMMUNITY SERVICES STUDY
Towns of
Beekman and Northeast
Dutchess County, New York

Prepared by



Cornell Cooperative Extension of
Dutchess County
and


American Farmland Trust

APRIL 1989

ACKNOWLEDGEMENTS

We would like to thank all the people who provided information and assistance in conducting this study and preparing the report.

For technical advice, special acknowledgement goes to George Carlquist and staff at Dutchess County Real Property Tax Office. A number of individuals from the Towns of North East and Beekman contributed invaluable information. In the Town of North East, thanks goes to Town Supervisor Mary Lyman; Millerton Mayor Jake Shoifet; Millerton Assessor John Campbell; Highway Superintendent Ray Loper; Police Chief Tom Briggs; Fire Chief Len Morrison; Planning and Zoning Chair Dave Sherman; Judge Lewis Lindsay; Secretary to the Assessor Donna Morrison and Building Inspector Stan Smith.

In the Town of Beekman, thanks goes to Town Supervisor James Dankelman; Town Clerk Carolyn Rayburn; Bookkeeper Kathy Strack; Planning Secretary Ann Kowalski; Planning Board Director Hal Templeton; Fire Chief Edward Milos; Engineer Ron Freidman; Linda Meeker, Building Department member; Assessor Shirley Hynes, and Highway Superintendent John Lyman.

Special appreciation to assistant Lyn Solomon for her help in conducting the research. In addition, Chris Bucknall, an intern with Scenic Hudson, was helpful. Sincere thanks to Extension secretary, Gladys Horne for typing and proofing numerous drafts of this report and also to bookkeeper Beverly Poyer for doing and redoing the charts.

Funding for this project was provided primarily by the American Conservation Association, through the American Farmland Trust's Hudson Valley Project. Services were contributed by Cornell Cooperative Extension of Dutchess County.

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INTRODUCTION

Dutchess County is experiencing tremendous development pressures. Since the 1950s, the county's population has grown dramatically. Between 1950 and 1980, population increased 80% from 136,781 to 245,055. Current estimates predict a population of 326,000 by the year 2010. While many local communities are faced with proposals for new housing units and commercial buildings, they are also witnessing a significant decline in their agricultural sectors.

Indicative of this trend, the number of housing units in Dutchess County increased by 25.6%, from 69,126 to 86,852 over the ten year period of 1970 to 1980. Conversely, land in commercial agricultural use dropped by almost 30,000 acres from 1969 to 1982 with a coinciding drop of 150 farms.

Such growth creates additional tax revenues for Dutchess communities. However, it also requires significant increases in the demand for local services. To fully appreciate the costs and benefits in the demand of increased development, it is important to compare revenues generated by each major land use in a community with the expenditures allocated for each use. This comparison may reveal a far different view of the relative value of a land use than has traditionally been held. In light of this, Cornell Cooperative Extension of Dutchess County, in cooperation with American Farmland Trust, conducted a study to compare the fiscal impact of three major land uses - residential, agricultural land and commercial/industrial.

Two towns with different growth patterns were chosen for the study. The Town of Beekman, population 7,600, was chosen as a rapidly developing community with few farms remaining. The Town of North East was selected as an agricultural community beginning to face development. Almost 25% of Dutchess County's agricultural industry lies within the Town of North East. On the other hand, the Town of Beekman, once an agricultural community, is now primarily rural, residential. The Town of North East currently has 104 tax parcels qualifying for agricultural value assessment; the Town of Beekman has 25 qualifying parcels.

The study is similar to two others in Hebron, Connecticut and Loudoun County, Virginia conducted by American Farmland Trust. As in those studies, we have made a comparison between the revenues generated by a land use sector and the expenditures for services required by that land use. The goal is to determine the relative impact of a particular land use on a town's budget and to use this to promote a favorable balance of land uses within the community.

METHODS

Copies of 1988 town budgets and allocations were secured for Northeast and Beekman. For this study, the 1988 Village of Millerton budget is included with Northeast's budget. Revenues from each budget were grouped under the following categories: Tax Revenues, General Revenues, State Revenue Sharing and Miscellaneous. Expenditures were grouped as follows: General Government, Public Works, Public Safety, Public Health and Welfare, Education and Miscellaneous.

Tables 1 and 2 show the breakdown of North East's and Beekman's budgets in this manner. The Village of Millerton's budget has been incorporated into the budget in Table 1.

Relative proportions of revenues and expenditures were then assigned to three land use categories: Residential, Agricultural and Commercial/Industrial. Lands listed as residential, vacant residential, and community service were grouped as Residential. Lands listed as commercial, industrial, communication and transportation, and vacant commercial/industrial were grouped as Commercial/Industrial. Agricultural lands, vacant agricultural land and open land were grouped as Agricultural. Since lands listed as agricultural on the Grand List (a list of each taxable piece of property and its owner on file at the Office of Real Property Tax) include associated residence and improvements, these amounts were factored out and added to the Residential category. This was done so that the Residential category would include all residences, regardless of their farm or non-farm nature. Any inconsistencies in the following tables are due to the rounding of figures and percentages.

1) Revenue Allocation

The major source of revenues for each town are property taxes including town tax, village tax and fire tax. Each town's Grand List showing current real property values, was used to allocate these revenues into the three land use categories. This information was provided by Dutchess County Real Property Tax Office.

The following table shows the resulting breakdown of property value according to land use for the two towns and the resulting percentages.

Property Values by Land Use

NORTH EAST

<u>Residential</u>	<u>Agricultural Land</u>	<u>Commercial/ Industrial</u>	<u>Total</u>
\$76,124,850 73.5%	\$ 6,464,450 6.2%	\$20,963,078 20.2%	\$103,552,378

BEEKMAN

\$251,859,220 85.1%	\$4,957,580 1.7%	\$39,149,829 13.2%	\$295,966,629
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Methods continued

In both towns, tax revenues from each land use category were calculated based on these resulting percentages. Revenues from the Agriculture/Open Space category reflect all agricultural value assessments applicable to agricultural lands that are subject to less than full value assessment. In addition, the Residential category reflects any applicable exemptions on farm buildings.

Other revenues can be assigned to a land use category with some degree of confidence based on the nature of the revenue. For example, funds from State Revenue Sharing are based on population and were therefore assigned to the Residential category. Similarly, clerks' fees for marriage, hunting and animal licenses are related to residential activities.

Other revenues were assigned proportionately through an interview process with appropriate town officials. For instance, revenues from building permits were allocated based on an estimate of building application activity in each land use category. Landfill revenues were allocated by examining records of user tickets within each land use category and so on.

The breakdown of revenues by land use categories for Northeast and Beekman is displayed in Tables 3 and 4.

HOMESTEAD, under the law, is defined as one, two, or three family residential dwellings, farm dwellings and residential condominiums and can include up to ten acres of land. The local assessor has the option of determining how much land is included in a homestead parcel within a range of 3-10 acres.

NON-HOMESTEAD, under the law, is defined as all other parcels, and includes commercial and industrial property, farm land, vacant parcels and apartment complexes.

2) Expenditure Allocation

Allocating town expenditures by land use proved a bit more difficult and relies heavily on interviews with local officials. As with revenue allocation, some expenditures were fairly easy to allocate by their very nature. The educational budget was assigned totally to the Residential sector. Items relating to public health and safety were also assigned to the Residential sector. Other items were allocated according to the best estimates of the department official involved with that item.

The breakdown of expenditures by land use for the two towns is displayed in Tables 5 and 6.

RESULTS

Total revenues and expenditures for each land use category were used to calculate ratios of revenues to expenditures. The results are as follows:

	<u>NORTH EAST</u>		
	<u>Revenues</u>	<u>Expenditures</u>	<u>Ratio (in dollars)</u>
Residential	\$1,607,739	\$2,178,523	1/1.36
Agricultural Land	\$133,476	\$28,128	1/0.21
Commercial/ Industrial	\$423,791	\$124,597	1/0.29

	<u>BEEKMAN</u>		
	<u>Revenues</u>	<u>Expenditures</u>	<u>Ratio (in dollars)</u>
Residential	\$4,500,031	\$5,036,152	1/1.12
Agricultural Land	\$85,000	\$40,785	1/0.48
Commercial/ Industrial	\$656,582	\$121,038	1/0.18

Examining these ratios in terms of dollars received versus dollars spent, the following statements may be made. In Northeast for every dollar taken in as revenue from the Residential category, \$1.36 in services was required. In contrast to this, for the Agricultural category, the ratio was one dollar received for every \$0.21 spent. Similarly, the ratio in the Commercial/Industrial category was one dollar to every \$0.29.

In the Town of Beekman, the residential category also required more in services than was received. For every dollar received in revenue, \$1.12 was spent. The ratio for the Agricultural category was one dollar to \$0.48 and for Commercial/Industrial lands was one dollar to \$0.18. Beekman's ratio was affected by a high fire expenditure due to a recent brush fire.

DISCUSSION

A favorable balance of land uses is important to the fiscal well-being of a community in order to plan effectively. A town facing growth and development pressures needs to understand how local land use impacts the budget.

The results of this study show that in North East and Beekman, the Residential category is being supported by the Agricultural and Commercial/Industrial categories when examined from a revenue/service perspective. In other words, the residential sector is demanding more in services than it is contributing in revenues. This fact should caution communities to think twice about development proposals which will not only increase the demand for services, but which may remove valuable farmland as well.

Although commercial/industrial lands are a positive contributor to the budget, increasing commercial growth could lead to greater demands for services and residential development. In the long run this may affect the ratio of revenues to expenditures.

Finally, the positive fiscal contribution made by agricultural lands should strengthen the reasons for community support of agriculture as a local economic endeavor and land use. As a business, agriculture provides jobs, supports other local business establishments and produces necessary food and forage products. This study shows that agriculture's influence extends to supporting the necessary services required by other land uses in a community. Farmland, in addition to its many benefits (including food production, scenic vistas and wildlife habitat), offers a community a reasonable alternative to development that more than pays for itself.

TABLE 1:

REVENUES AND EXPENDITURES FOR NORTHEAST

REVENUES		EXPENDITURES	
	TOTAL		TOTAL
TAXES		GENERAL GOVERNMENT	
PROPERTY TAX	\$314,566	Administration and Finance	\$138,965
SCHOOL TAX*	\$1,453,629	Legal	\$40,493
FIRE TAX	\$26,500	Buildings and Supplies	\$19,356
-----	-----	Elections	\$4,340
TOTAL TAX	\$1,794,695	Tax Collection/Assessment	\$21,050
=====	=====	Planning & Zoning	\$34,470
GENERAL REVENUES		Debt Service	\$16,416
Interest-Penalty on Tax	\$4,300	Employee Benefits	\$34,391
Special Franchises	\$2,250	-----	-----
Clerk's Fees	\$600	Total General Government	\$309,481
Animal Fees/Licences	\$2,550	=====	=====
Landfill Tickets	\$12,000	PUBLIC WORKS	
Recreational Fees	\$4,750	Highway Admin/Employee Costs	\$61,852
Interest and Earnings	\$10,000	Buildings and Equipment	\$55,130
Justice Revenues	\$13,825	Road Work/Now Removal	\$177,352
Mortgage Taxes	\$55,000	Refuse/Garbage	\$40,750
Consolidated Highway Aid	\$21,578	Cemeteries, Sidewalks, Lighting	\$43,245
Highway Services & Interest	\$21,620	-----	-----
Planning/Zoning Fees&Permits	\$17,249	Total Public Works	\$378,329
Building & Fire Aid	\$2,000	=====	=====
Surpluses	\$158,000	PUBLIC SAFETY	
-----	-----	Traffic Control	\$3,660
TOTAL GENERAL	\$325,722	Police	\$45,540
=====	=====	Fire	\$54,130
STATE REVENUE SHARING	\$34,997	Animal Control	\$4,710
=====	=====	Safety/Environmental Control	\$9,421
MISCELLANEOUS	\$9,777	-----	-----
=====	=====	Total Public Safety	\$117,461
		=====	=====
GRAND TOTALS	\$2,165,191	PUBLIC HEALTH AND WELFARE	
		Social Services	\$1,000
		Adult Programs	\$1,000
		Parks	\$1,000
		Library/Historian	\$11,100
		Youth Programs	\$30,951
		Celebrations	\$2,900
		-----	-----
		Total Public Health/Welfare	\$47,951
		=====	=====
		EDUCATION	
		School Budget	\$1,453,629
		-----	-----
		Total Education	\$1,453,629
		=====	=====
		MISCELLANEOUS	\$24,395
		=====	=====
		GRAND TOTALS	\$2,331,246

*Includes Town of Northeast's share of Pine Plains and Webutuck School Districts' taxes.

TABLE 2:

REVENUES AND EXPENDITURES FOR BEEKMAN

REVENUES	TOTAL	EXPENDITURES	TOTAL
=====		=====	
TAXES		GENERAL GOVERNMENT	
Town	\$914,255	Administrative	\$270,177
School*	\$3,435,560	Legal/Judicial	\$53,110
Fire	\$330,198	Engineer	\$12,000
=====		Elections	\$3,500
Total Taxes	\$4,680,013	Tax Collection	\$9,525
		Assessors	\$26,301
GENERAL REVENUES		Buildings	\$37,685
Planning Fees	\$110,000	Contingency Account	\$33,000
Zoning Fees	\$5,500	Planning/Zoning	\$43,305
Garbage Disposal Fees	\$10,000	Debt Service	\$13,700
Building Permits	\$50,000	-----	
Judicial Fines	\$5,000	Total General	\$502,303
Highway Revenues		=====	
Interest & Earnings	\$20,000	PUBLIC WORKS	
State Aid	\$40,000	Highway Administration	\$44,500
Recreational Fees	\$26,400	Road Repairs	\$383,950
Interest and Penalties	\$11,000	Snow Removal	\$95,000
Clerks Fees	\$4,000	Equipment	\$187,780
Interest and Earnings	\$25,000	Debt Service/Interest	\$77,074
Dog Licences	\$5,000	Employee Benefits	\$26,550
Mortgage Taxes	\$175,000	Refuse and Garbage	\$57,200
State Aid	\$75,000	-----	
-----		Total Public Works	\$872,054
TOTAL	\$561,900	=====	
=====		PUBLIC SAFETY	
GRAND TOTAL	\$5,241,913	Fire Dept	\$329,870
		Police/Constable	\$6,850
		Animal Control	\$5,000
		Safety Inspection	\$22,070

		Total Public Safety	\$363,790
		=====	
		PUBLIC HEALTH/WELFARE	
		Registrar Vital Stats.	\$800
		Programs/Aging	\$1,000
		Parks	\$88,000
		Library	\$15,111
		Historian	\$665
		Celebrations	\$9,780

		Total Health/Welfare	\$115,356
		=====	
		EDUCATION	\$3,344,470
		=====	
		GRAND TOTAL	\$5,197,973

*Includes Town of Beekman's share of the Arlington School District homestead and non-homestead properties and the Pawling School District.

TABLE 3

NORTH EAST REVENUES BY LAND USE

TAXES	TOTAL	RESIDENTIAL PERCENT		AGRICULTURAL PERCENT		COMMERCIAL/ INDUSTRIAL PERCENT	
Town and Village	\$314,566	\$231,237	73.5%	\$19,629	6.2%	\$63,668	20.2%
School*	\$1,453,629	\$1,068,563	73.5%	\$90,706	6.2%	\$294,215	20.2%
Fire	\$26,500	\$19,480	73.5%	\$1,654	6.2%	\$5,364	20.2%
TOTAL TAX	\$1,794,695	\$1,319,280		\$111,989		\$363,247	
GENERAL REVENUES							
Interest & Penalty on Tax	\$4,300	\$2,933	68%	\$230	5%	\$1,137	26%
Special Franchises	\$2,250	\$2,250	100%				
Clerk's Fees	\$600	\$600	100%				
Animal Fees/Licences	\$2,550	\$2,550	100%				
Landfill Tickets	\$12,000	\$9,000	75%			\$3,000	25%
Recreational Fees	\$4,750	\$4,750	100%				
Interest and Earnings	\$10,000	\$6,750	68%	\$410	4%	\$2,835	28%
Justice Revenues	\$13,825	\$13,134	95%			\$691	5%
Mortgage Taxes	\$55,000	\$38,750	70%	\$5,000	9%	\$11,250	20%
Consolidated Highway Aid	\$21,578	\$21,578	100%				
Highway Services & Interest	\$21,620	\$15,782	73%	\$2,810	13%	\$3,027	14%
Planning/Zoning Fees & Permits	\$17,249	\$16,387	95%			\$862	5%
Building & Fire Aid	\$2,000	\$2,000	100%				
Surpluses	\$158,000	\$109,940	70%	\$11,940	8%	\$36,120	23%
TOTAL GENERAL	\$325,722	\$246,404		\$20,390		\$58,922	
STATE REVENUE SHARING	\$34,997	\$34,997	100%				
MISCELLANEOUS	\$9,777	\$7,058	72%	\$1,097	11%	\$1,622	17%
GRAND TOTALS	\$2,165,191	\$1,607,739	74%	\$133,476	6%	\$423,791	21%

*Includes Town of Northeast's share of Pine Plains and Webutuck School Districts.

TABLE 4

BEEKMAN REVENUES BY LAND USE

TAXES	TOTAL	RESIDENTIAL PERCENT		AGRICULTURAL PERCENT		COMMERCIAL/ INDUSTRIAL PERCENT	
Town	\$914,255	\$778,031	85.1%	\$15,542	1.7%	\$120,682	13.2%
School*	\$3,435,560	\$2,923,662	85.1%	\$58,405	1.7%	\$453,494	13.2%
Fire	\$330,198	\$280,998	85.1%	\$5,613	1.7%	\$43,586	13.2%

Total Tax	\$4,680,013	\$3,982,691		\$79,560		\$617,762	
=====							
GENERAL REVENUES							
Planning Fees	\$110,000	\$99,000	90%			\$11,000	10%
Zoning Fees	\$5,500	\$4,950	90%			\$550	10%
Garbage Disposal Fees	\$10,000	\$9,000	90%			\$1,000	10%
Building Permits	\$50,000	\$47,500	95%			\$2,500	5%
Judicial Fines	\$5,000	\$4,750	95%			\$250	5%
Highway Revenues							
Interest & Earnings	\$20,000	\$15,800	79%	\$800	4%	\$3,400	17%
State Aid	\$40,000	\$40,000	100%				
Recreational Fees	\$26,400	\$26,400	100%				
Interest and Penalties	\$11,000	\$8,690	79%	\$440	4%	\$1,870	17%
Clerks Fees	\$4,000	\$4,000	100%				
Interest and Earnings	\$25,000	\$19,750	79%	\$1,000	4%	\$4,250	17%
Dog Licences	\$5,000	\$5,000	100%				
Mortgage Taxes	\$175,000	\$157,500	90%	\$3,500	2%	\$14,000	8%
State Aid	\$75,000	\$75,000	100%				

Total General	\$561,900	\$517,340		\$5,740		\$38,820	
=====							
GRAND TOTALS	\$5,241,913	\$4,500,031		\$85,300		\$656,582	

*Includes Town of Beekman's share of the Arlington School District homestead and non-homestead properties and the Pawling School District.

TABLE 5:

EXPENDITURES BY LAND USE FOR NORTHEAST

	TOTAL	RESIDENTIAL PERCENT	AGRICULTURAL PERCENT	COMMERCIAL/ INDUSTRIAL PERCENT
GENERAL GOVERNMENT				
Administration and Finance	\$138,965	\$95,870 69%	\$9,238 7%	\$33,857 24%
Legal	\$40,493	\$38,468 95%		\$2,025 5%
Buildings and Supplies	\$19,356	\$13,289 69%	\$1,180 6%	\$4,887 25%
Elections	\$4,340	\$4,340 100%		
Tax Collection/Assessment	\$21,050	\$14,946 71%	\$2,105 10%	\$4,000 19%
Planning & Zoning	\$34,470	\$25,885 75%	\$3,385 10%	\$5,200 15%
Debt Service	\$16,416	\$11,274 69%	\$1,007 6%	\$4,135 25%
Employee Benefits	\$34,391	\$24,493 71%	\$3,546 10%	\$6,352 18%
Total General Government	\$309,481	\$228,565	\$20,461	\$60,456
PUBLIC WORKS				
Highway Admin/Employee Costs	\$61,852	\$56,835 92%		\$5,017 8%
Buildings and Equipment	\$55,130	\$52,820 96%		\$2,310 4%
Road Work/Snow Removal	\$177,352	\$153,656 87%		\$23,696 13%
Refuse/Garbage	\$40,750	\$30,562 75%		\$10,188 25%
Cemeteries, Sidewalks, Lighting	\$43,245	\$37,972 88%		\$5,273 12%
Total Public Works	\$378,329	\$331,845	\$0	\$46,484
PUBLIC SAFETY				
Traffic Control	\$3,660	\$3,660 100%		
Police	\$45,540	\$35,521 78%	\$2,277 5%	\$7,742 17%
Fire	\$54,130	\$48,717 90%	\$2,707 5%	\$2,707 5%
Animal Control	\$4,710	\$4,710 100%		
Safety/Environmental Control	\$9,421	\$6,480 69%	\$263 3%	\$2,678 28%
Total Public Safety	\$117,461	\$99,088	\$5,247	\$13,127
PUBLIC HEALTH AND WELFARE				
Social Services	\$1,000	\$1,000 100%		
Adult Programs	\$1,000	\$1,000 100%		
Parks	\$1,000	\$1,000 100%		
Library/Historian	\$11,100	\$11,100 100%		
Youth Programs	\$30,951	\$30,951 100%		
Celebrations	\$2,900	\$2,900 100%		
Total Public Health/Welfare	\$47,951	\$47,951	\$0	\$0
EDUCATION	\$1,453,629	\$1,453,629 100%		
MISCELLANEOUS	\$24,395	\$17,445 72%	\$2,420 10%	\$4,530 19%
GRAND TOTALS	\$2,331,246	\$2,178,523	\$28,128	\$124,597

TABLE 6:

EXPENDITURES BY LAND USE FOR BEEKMAN

	TOTAL	RESIDENTIAL PERCENT	AGRICULTURAL PERCENT	COMMERCIAL/ INDUSTRIAL PERCENT
GENERAL GOVERNMENT				
Administrative	\$270,177	\$229,650 85%	\$5,404 2%	\$35,123 13%
Legal/Judicial	\$53,111	\$50,455 95%		\$2,656 5%
Engineer	\$12,000	\$11,400 95%		\$600 5%
Elections	\$3,500	\$3,500 100%		
Tax Collection	\$9,525	\$8,096 85%	\$191 2%	\$1,238 13%
Assessors	\$26,301	\$22,356 85%	\$789 3%	\$3,156 12%
Buildings	\$37,684	\$32,031 85%	\$754 2%	\$4,899 13%
Contingency Account	\$33,000	\$28,050 85%	\$660 2%	\$4,290 13%
Planning/Zoning	\$43,305	\$38,975 90%		\$4,330 10%
Debt Service	\$13,700	\$13,015 95%		\$685 5%
Total General	\$502,303	\$437,528	\$7,798	\$56,977
PUBLIC WORKS				
Highway Administration	\$44,500	\$42,275 95%		\$2,225 5%
Road Repairs	\$383,950	\$364,753 95%		\$19,198 5%
Snow Removal	\$95,000	\$90,250 95%		\$4,750 5%
Equipment	\$187,780	\$178,391 95%		\$9,389 5%
Debt Service/Interest	\$77,074	\$73,220 95%		\$3,854 5%
Employee Benefits	\$26,550	\$25,223 95%		\$1,328 5%
Refuse and Garbage	\$57,200	\$51,480 90%		\$5,720 10%
Total Public Works	\$872,054	\$825,591	\$0	\$46,463
PUBLIC SAFETY				
Fire Department	\$329,870	\$280,390 85%	\$32,987 10%	\$16,494 5%
Police/Constable	\$6,850	\$6,850 100%		
Animal Control	\$5,000	\$5,000 100%		
Safety Inspection	\$22,070	\$20,967 95%		\$1,104 5%
Total Public Safety	\$363,790	313,207	\$32,987	\$17,598
PUBLIC HEALTH/WELFARE				
Registrar Vital Stats.	\$800	800 100%		
Programs/Aging	\$1,000	1,000 100%		
Parks	\$88,000	88,000 100%		
Library	\$15,111	15,111 100%		
Historian	\$665	665 100%		
Celebrations	\$9,780	9,780 100%		
Total Health/Welfare	\$115,356	115,356		
EDUCATION	\$3,344,470	3,344,470 100%		
TOTAL EXPENSES	\$5,197,973	5,036,152	\$40,785	\$121,038