

**Town of Bethlehem
Tentative 2009 Budget
Presented September 23, 2009**

FUND	APPROPRIATION	ESTIMATED REVENUE (excl. tax)	APPROPRIATED FUND BALANCE (Use of Fund Balance)	TO BE RAISED BY TAXES	TOTAL SOURCES OF FUNDING
General	18,161,470	15,526,798	578,000	2,056,672	18,161,470
Highway	7,076,403	2,844,175	328,900	3,903,328	7,076,403
Water	9,951,900	7,759,300	281,800	1,910,800	9,951,900
Sewer	4,695,338	3,037,450	157,658	1,500,230	4,695,338
GRAND TOTALS	<u>39,885,111</u>	<u>29,167,723</u>	<u>1,346,358</u>	<u>9,371,030</u>	<u>39,885,111</u>

FOR REFERENCE: 2009 FINAL TOTALS

General	18,192,000	16,057,000	742,000	1,393,000	18,192,000
Highway	6,741,000	2,195,000	375,000	4,171,000	6,741,000
Water	9,300,000	6,914,200	375,000	2,010,800	9,300,000
Sewer	4,434,000	2,550,000	284,000	1,600,000	4,434,000
GRAND TOTALS	<u>38,667,000</u>	<u>27,716,200</u>	<u>1,776,000</u>	<u>9,174,800</u>	<u>38,667,000</u>

Town of Bethlehem

Proposed 2010 Budget

September 23, 2009



JOHN H. CUNNINGHAM
SUPERVISOR

JOANN DAWSON
MARK HENNESSEY

KYLE KOTARY
SAM MESSINA

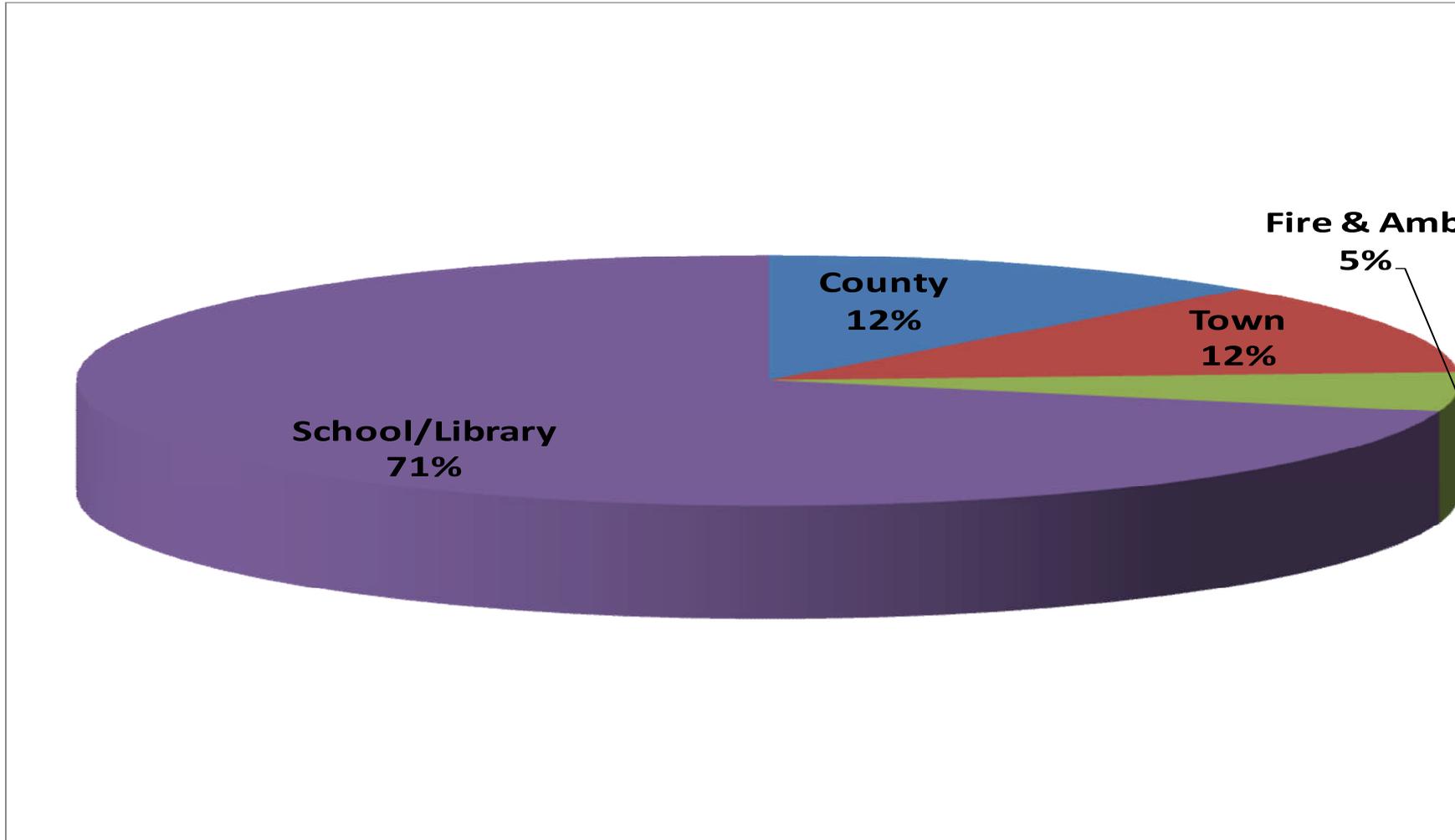
BETHLEHEM TOWN BOARD

Overview of 2010 Budget Considerations



- Started public budget reviews in August at scheduled workshops
- Difficult economic times ahead
- Town's Budgetary Goals:
 - Fiscally responsible
 - Fair to taxpayers
 - Fair to employees

Tax Bill Composition



All percentages are not the same



If \$300,000 AV	Fall-09/Jan-10	1% Increase is
Town tax	\$ 195	\$ 1.95
Highway tax	\$ 370	\$ 3.70
School tax	\$5,117	\$51.17

Summary of Expenditures – All Funds (in thousands)

	2009	2010	Change
Salary & Fringes	20,940	22,119	1,179
Equipment	2,545	3,020	475
Operating	12,994	12,721	(273)
Debt Service	1,953	2,025	72
Total	38,432	39,885	1,453

Overall increase in expenditures

3.78%

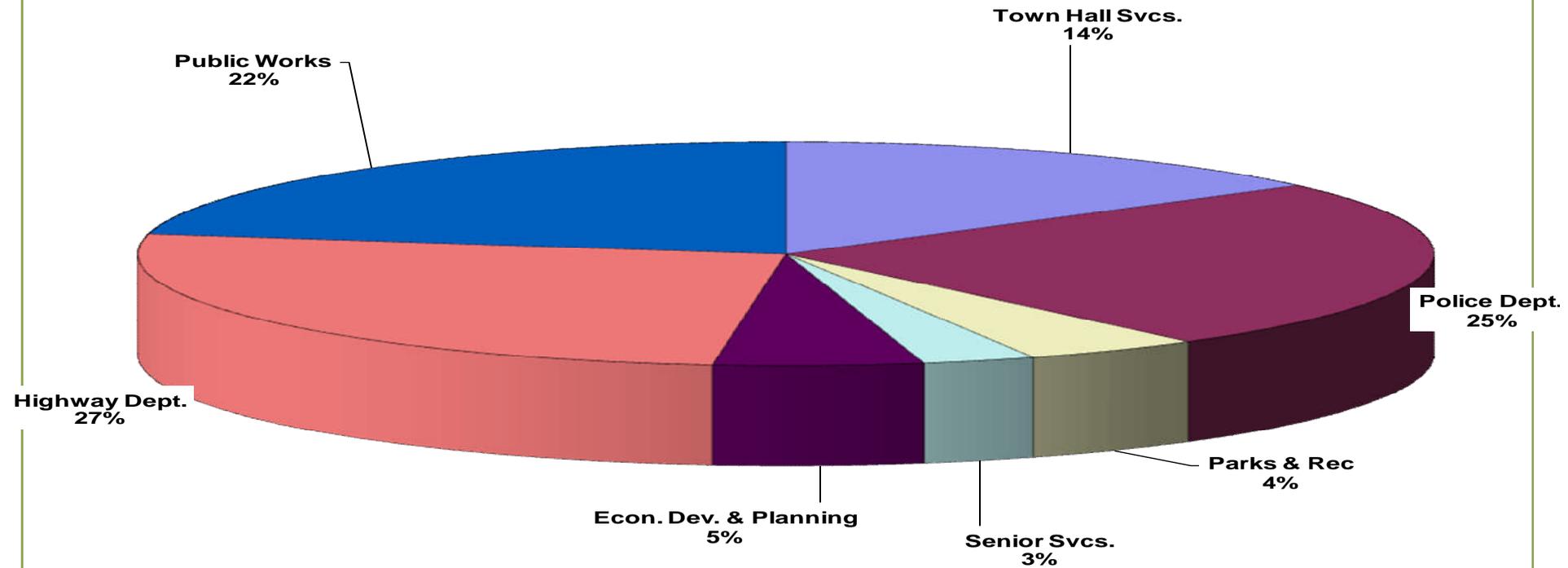
Proposed Plan to Fund Equipment Costs



	Reserves	Other Financing Sources	Fund
	\$ 49,000	190,000	General
		780,000	Highway
	370,000	355,000	Water
		395,000	Sewer
Totals	419,000	1,720,000	

The Town plans to explore alternate means of funding fixed asset costs – through a possible combination of bonding, leasing and using capital reserves.

Summary of Personnel

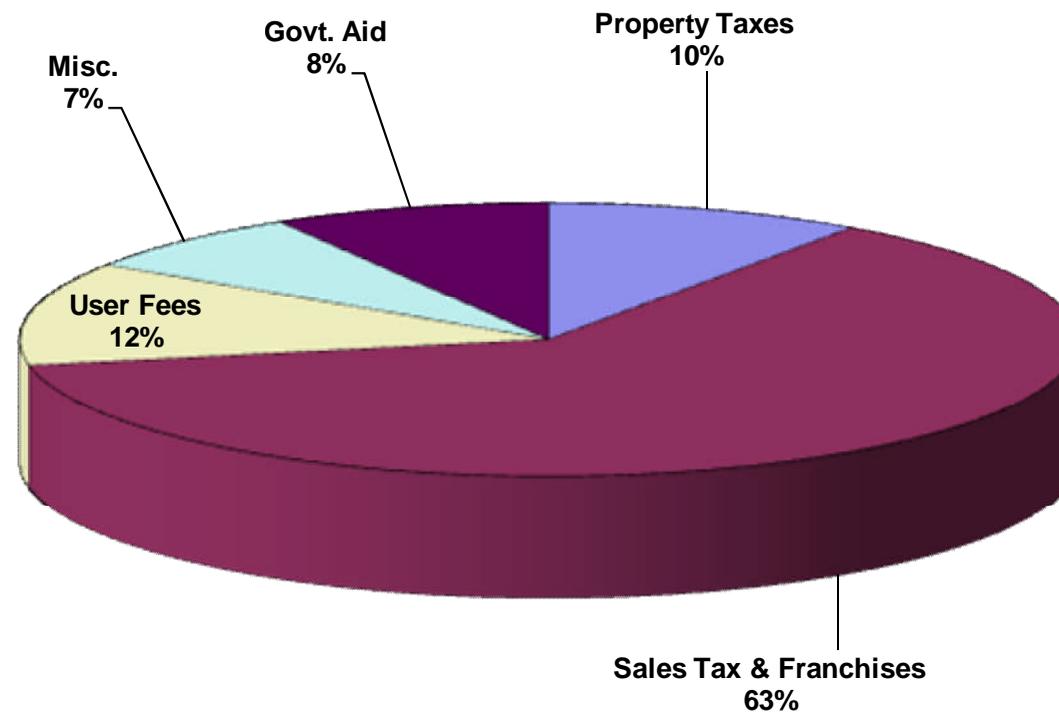


General Fund Revenues



- Watching economic news closely
 - Mortgage tax and sales tax = 61% of general fund revenues
 - Mid-year budget cuts made to recognize decreased revenue
- Overall revenue growth about 3.2%
- Use of prior surpluses = \$578,000
- Tax Rate Increase of 2% = \$5.43/\$100k AV

General Fund Revenues



General Fund Expenditures



- Health insurance up 8.2%
Up \$238,000 overall, to \$2,195,000
- Retirement system costs have increased significantly
Up 34% overall, from \$1,450,000 to \$1,948,000
Represents a \$498,000 increase to the Town from 2009 budget
- Cola:
2% Contractual for Police
1% for Town in January and 1% in July – effective rate = 1.5%
- Overall 3.2% increase in expenditures, to \$18,161,000

Highway Fund



- Expenditures up 6.7%
- Costs for paving materials and fuel continue to rise dramatically
- Staff levels kept at 56, despite increased service demands

Water & Sewer Funds



- Need to better fund long-term infrastructure maintenance
- Cost of chemicals used in treatment have risen significantly
- User charges will increase modestly

Taxes per \$1,000 of A.V.

	2009	Est. 2010	Change
General Fund	0.4415	0.6498	0.2083
Highway Fund	1.322	1.233	-0.089
Water Dist #1	0.6308	0.5979	-0.033
Sewer District	0.3202	0.288	-0.032
Total Town Tax	2.715	2.769	0.054

Overall increase of 2.0%



Note: excludes Albany County taxes and other special districts

\$ Tax Levies by Fund

	2009	Est. 2010	Change
General Fund	1,393,000	2,056,672	663,672
Highway Fund	4,171,000	3,903,328	(267,672)
Water Dist #1	2,008,000	1,908,000	(100,000)
Sewer District	1,600,000	1,500,000	(100,000)
TOTAL	9,172,004	9,368,000	195,996

To Review Budget Documents



- www.townofbethlehem.org
- Town Clerk's Office
- Town Libraries (Reference Desk):
 - Bethlehem Public Library
 - Guilderland Public Library
 - RCS Public Library

Public Hearing: October 28, 2009



Town of Bethlehem

**PROPOSED 2010 BUDGET
JOHN H. CUNNINGHAM
SEPTEMBER 23, 2009**

BUDGET CATEGORY ROLL-UP, COMBINED FUNDS
 FOR FISCAL YEAR 2010

ACCOUNTING PERIOD 09/200

ACCOUNT DESCRIPTION	2007 ACTUALS	2008 ACTUALS	2009 Y-T-D ACTUAL	2009 ORIGINAL BUDGET	2009 ADJUSTED BUDGET	2010 TENTATIVE BUDGET
Personal Services						
* Personal Services	14,483,566	15,333,893	10,863,813	15,975,100	15,670,100	16,156,949
Fringe Benefits						
* Fringe Benefits	4,867,490	6,881,582	3,796,379	5,374,600	5,269,600	5,961,985
Equipment						
* Equipment	1,424,677	2,227,243	1,601,451	2,363,500	2,544,577	3,019,500
Contractual						
* Contractual	10,318,188	10,722,796	6,157,221	12,442,455	12,436,293	12,272,315
Debt Service						
* Debt Service	1,981,719	1,677,820	1,573,808	1,953,110	1,953,110	2,025,362
Other Financing Uses						
* Other Financing Uses	2,248,844	440,096	269,393	558,235	558,235	449,000
	35,324,484	37,283,430	24,262,065	38,667,000	38,431,915	39,885,111

ACCOUNT DESCRIPTION	2007 ACTUALS	2008 ACTUALS	2009 Y-T-D ACTUAL	2009 ORIGINAL BUDGET	2009 ADJUSTED BUDGET	2010 TENTATIVE BUDGET
FUND 110 General Fund						
Personal Services						
* Personal Services	9,317,700	9,654,907	6,727,378	9,965,900	9,660,900	9,954,438
Fringe Benefits						
* Fringe Benefits	2,940,180	4,884,425	2,124,292	3,151,050	3,046,050	3,394,117
Equipment						
* Equipment	387,332	569,371	377,863	534,500	533,212	423,000
Contractual						
* Contractual	3,535,689	3,505,650	2,079,575	3,994,655	3,802,841	3,817,665
Debt Service						
* Debt Service	104,511	142,684	234,632	315,895	315,895	324,250
Other Financing Uses						
* Other Financing Uses	373,498	257,664	150,678	230,000	230,000	248,000
** General Fund	16,658,910	19,014,701	11,694,418	18,192,000	17,588,898	18,161,470

ACCOUNT DESCRIPTION	2007 ACTUALS	2008 ACTUALS	2009 Y-T-D ACTUAL	2009 ORIGINAL BUDGET	2009 ADJUSTED BUDGET	2010 TENTATIVE BUDGET
FUND 210 Highway Fund						
Personal Services						
* Personal Services	2,571,256	2,723,249	1,997,098	2,808,100	2,808,100	2,954,065
Fringe Benefits						
* Fringe Benefits	1,026,100	1,034,298	908,387	1,132,550	1,132,550	1,302,838
Equipment						
* Equipment	561,700	1,179,083	811,652	1,130,000	1,130,000	1,140,000
Contractual						
* Contractual	1,382,772	1,091,525	645,911	1,525,500	1,418,369	1,441,000
Debt Service						
* Debt Service	4,840	4,839	2,420	4,850	4,850	95,500
Other Financing Uses						
* Other Financing Uses	205,300	128,740	84,790	140,000	140,000	143,000
** Highway Fund	5,751,968	6,161,734	4,450,258	6,741,000	6,633,869	7,076,403

ACCOUNT DESCRIPTION	2007 ACTUALS	2008 ACTUALS	2009 Y-T-D ACTUAL	2009 ORIGINAL BUDGET	2009 ADJUSTED BUDGET	2010 TENTATIVE BUDGET
FUND 220 Water Fund						
Personal Services						
* Personal Services	1,616,128	1,804,548	1,263,422	1,895,400	1,895,400	1,913,898
Fringe Benefits						
* Fringe Benefits	576,178	600,904	444,853	657,200	657,200	780,190
Equipment						
* Equipment	320,996	323,920	379,931	502,000	666,262	910,500
Contractual						
* Contractual	3,726,182	4,381,229	2,702,429	4,936,300	5,151,643	4,993,200
Debt Service						
* Debt Service	1,240,367	1,225,014	1,101,699	1,263,865	1,263,865	1,318,112
Other Financing Uses						
* Other Financing Uses	1,348,630	39,011	22,396	45,235	45,235	36,000
** Water Fund	8,828,481	8,374,626	5,914,730	9,300,000	9,679,605	9,951,900

ACCOUNT DESCRIPTION	2007 ACTUALS	2008 ACTUALS	2009 Y-T-D ACTUAL	2009 ORIGINAL BUDGET	2009 ADJUSTED BUDGET	2010 TENTATIVE BUDGET
FUND 230 Sewer Fund						
Personal Services						
* Personal Services	978,482	1,151,189	875,915	1,305,700	1,305,700	1,334,548
Fringe Benefits						
* Fringe Benefits	325,032	361,955	318,847	433,800	433,800	484,840
Equipment						
* Equipment	154,649	154,869	32,005	197,000	215,103	546,000
Contractual						
* Contractual	1,673,545	1,744,392	729,306	1,986,000	2,063,440	2,020,450
Debt Service						
* Debt Service	632,001	305,283	235,057	368,500	368,500	287,500
Other Financing Uses						
* Other Financing Uses	321,416	14,681	11,529	143,000	143,000	22,000
** Sewer Fund	4,085,125 35,324,484	3,732,369 37,283,430	2,202,659 24,262,065	4,434,000 38,667,000	4,529,543 38,431,915	4,695,338 39,885,111

ACCOUNT DESCRIPTION	2007 ACTUALS	2008 ACTUALS	2009 Y-T-D ACTUAL	2009 ORIGINAL BUDGET	2009 ADJUSTED BUDGET	2010 TENTATIVE BUDGET
* Fringe Benefits	0	0	0	0	0	0
* FICA	860,425	935,433	653,861	967,245	967,245	946,912
* Medicare	201,690	219,211	152,923	228,590	228,590	221,886
* Health Insurance	1,748,683	1,782,670	1,390,763	2,062,280	1,957,280	2,195,250
* Dental Insurance	118,342	104,575	76,296	143,850	143,850	117,575
* Employees Retirement Syst	992,715	952,296	598,671	947,170	947,170	1,336,540
* Police Retirement System	479,358	2,440,758	365,972	503,000	503,000	611,041
* Workers' Compensation	441,340	421,755	527,044	491,390	491,390	503,257
* Life Insurance	6,832	6,645	4,957	10,215	10,215	7,416
* Disability Insurance	15,480	15,897	11,488	18,110	18,110	16,108
* Unemployment Ins.	2,625	2,342	14,404	2,750	2,750	6,000
** Fringe Benefits	4,867,490	6,881,582	3,796,379	5,374,600	5,269,600	5,961,985
	4,867,490	6,881,582	3,796,379	5,374,600	5,269,600	5,961,985

FRINGE BENEFITS, BY TYPE, ALL FUNDS
FOR FISCAL YEAR 2010

ACCOUNTING PERIOD 09/200

ACCOUNT DESCRIPTION	2007 ACTUALS	2008 ACTUALS	2009 Y-T-D ACTUAL	2009 ORIGINAL BUDGET	2009 ADJUSTED BUDGET	2010 TENTATIVE BUDGET
* Fringe Benefits	0	0	0	0	0	0
* FICA	550,483	585,608	403,995	609,045	609,045	586,733
* Medicare	129,204	137,399	94,482	144,690	144,690	137,184
* Health Insurance	1,030,075	1,032,383	757,144	1,191,280	1,086,280	1,174,413
* Dental Insurance	68,186	58,551	42,418	76,850	76,850	65,764
* Employees Retirement Syst	516,704	492,409	292,606	454,170	454,170	642,320
* Police Retirement System	479,358	2,440,758	365,972	503,000	503,000	611,041
* Workers' Compensation	154,027	125,141	145,922	157,390	157,390	159,237
* Life Insurance	3,722	3,431	2,532	4,615	4,615	3,817
* Disability Insurance	7,505	7,368	5,347	8,260	8,260	7,608
* Unemployment	916	1,377	13,874	1,750	1,750	6,000
** Fringe Benefits	2,940,180	4,884,425	2,124,292	3,151,050	3,046,050	3,394,117
*** General Fund	2,940,180	4,884,425	2,124,292	3,151,050	3,046,050	3,394,117
* Fringe Benefits	0	0	0	0	0	0
* FICA	153,701	168,223	119,969	169,200	169,200	169,136
* Medicare	35,946	39,345	28,056	38,900	38,900	40,023
* Health Insurance	397,599	401,819	333,279	447,000	447,000	524,388
* Dental Insurance	26,078	23,232	17,131	33,000	33,000	25,491
* Employees Retirement Syst	240,002	224,458	146,955	231,000	231,000	327,739
* Workers' Compensation	165,303	170,431	258,665	204,000	204,000	210,120
* Life Insurance	1,617	1,622	1,227	3,300	3,300	1,770
* Disability Insurance	4,145	4,203	3,105	5,150	5,150	4,171
* Unemployment	1,709	965	0	1,000	1,000	0
** Fringe Benefits	1,026,100	1,034,298	908,387	1,132,550	1,132,550	1,302,838
*** Highway Fund	1,026,100	1,034,298	908,387	1,132,550	1,132,550	1,302,838
* Fringe Benefits	0	0	0	0	0	0
* FICA	97,128	110,569	76,703	109,000	109,000	113,159
* Medicare	22,716	25,856	17,943	26,000	26,000	26,464
* Health Insurance	203,841	216,449	183,094	252,000	252,000	315,193
* Dental Insurance	15,020	13,879	9,929	21,000	21,000	15,794
* Employees Retirement Syst	147,254	146,228	92,818	157,000	157,000	215,245
* Workers' Compensation	86,898	84,444	61,321	88,000	88,000	90,640
* Life Insurance	931	969	712	1,400	1,400	1,097
* Disability Insurance	2,390	2,510	1,803	2,800	2,800	2,598
* Unemployment	0	0	530	0	0	0
** Fringe Benefits	576,178	600,904	444,853	657,200	657,200	780,190
*** Water Fund	576,178	600,904	444,853	657,200	657,200	780,190
* Fringe Benefits	0	0	0	0	0	0
* FICA	59,113	71,033	53,194	80,000	80,000	77,884
* Medicare	13,824	16,611	12,442	19,000	19,000	18,215
* Health Insurance	117,168	132,019	117,246	172,000	172,000	181,256
* Dental Insurance	9,058	8,913	6,818	13,000	13,000	10,526
* Employees Retirement Syst	88,755	89,201	66,292	105,000	105,000	151,236
* Workers' Compensation	35,112	41,739	61,136	42,000	42,000	43,260
* Life Insurance	562	623	486	900	900	732

PREPARED 09/24/09, 16:01:13
PROGRAM GM601L

FRINGE BENEFITS, BY TYPE, ALL FUNDS
FOR FISCAL YEAR 2010

ACCOUNTING PERIOD 09/200

ACCOUNT DESCRIPTION	2007 ACTUALS	2008 ACTUALS	2009 Y-T-D ACTUAL	2009 ORIGINAL BUDGET	2009 ADJUSTED BUDGET	2010 TENTATIVE BUDGET
* Disability Insurance	1,440	1,816	1,233	1,900	1,900	1,731
* Unemployment Ins.	0	0	0	0	0	0
** Fringe Benefits	325,032	361,955	318,847	433,800	433,800	484,840
-----	-----	-----	-----	-----	-----	-----
*** Sewer Fund	325,032	361,955	318,847	433,800	433,800	484,840
	4,867,490	6,881,582	3,796,379	5,374,600	5,269,600	5,961,985