

**Town of Bethlehem
Financial Plan, Fiscal Year 2016
Combined - Detail**

											15 Bdgt to	15 Bdgt	16 Prj to	Out Year Assumptions			
	Actual		Budget		Sept Projection	Budget	Projection	Projection	16 Bdgt to	to 16	16 Bdgt						
	2010	2011	2012	2013	2014	2015	2015	2016	2017	2018	Dollars	Percent	Percent	2017	2018	Description	
Revenues																	
Real Property Taxes	\$10,811,795	\$10,987,156	\$11,214,430	\$12,499,875	\$12,676,551	\$12,897,407	\$12,897,407	\$12,957,608	\$13,210,058	\$13,514,817	60,201	0.5%	0.5%	1.9%	2.3%	2% Tax Cap maximum for out Years	
Selkirk Cogen PILOT	\$1,680,000	\$1,720,000	\$1,167,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	0.0%	#DIV/0!	0.0%	0.0%		
Payments In Lieu of Taxes	\$289,384	\$301,435	\$899,667	\$346,078	\$337,356	\$315,982	\$315,927	\$323,082	\$336,245	\$302,411	7,100	2.2%	2.3%	4.1%	-10.1%	PILOT phase out; 2018 2 PILOTs move to Tax Roll	
Sales and Use Tax	\$9,444,723	\$10,207,602	\$10,538,085	\$10,652,553	\$11,110,265	\$11,019,201	\$11,270,403	\$11,691,997	\$11,867,377	\$12,045,388	672,796	6.1%	3.7%	1.5%	1.5%	Trending/Projection	
Mortgage Recording Taxes	\$991,195	\$1,132,473	\$1,298,904	\$1,307,263	\$996,083	\$1,100,000	\$1,293,823	\$950,000	\$959,500	\$969,095	(150,000)	-13.6%	-26.6%	1.0%	1.0%	Received \$460K one time benefit in 2016; Out year estimate	
State Aid	\$440,912	\$638,700	\$959,284	\$570,750	\$920,013	\$449,638	\$458,492	\$450,638	\$450,638	\$450,638	1,000	0.2%	-1.7%	0.0%	0.0%		
Federal Aid	\$68,810	\$133,816	\$874,482	\$464,996	\$839,104	\$48,750	\$57,012	\$0	\$0	\$0	(48,750)	-100.0%	-100.0%	#DIV/0!	#DIV/0!		
Interfund Transfers - Revenue	\$483,401	\$1,169,829	\$1,208,234	\$877,837	\$413,716	\$457,895	\$457,895	\$423,660	\$429,177	\$434,812	(34,235)	-7.5%	-7.5%	1.3%	1.3%		
Fines and Forfeitures	\$500,567	\$487,285	\$431,863	\$375,012	\$425,883	\$410,000	\$410,000	\$365,500	\$369,155	\$372,847	(44,500)	-10.9%	-10.9%	1.0%	1.0%		
Cable Franchise Fees	\$707,304	\$587,244	\$596,915	\$611,592	\$638,885	\$651,939	\$651,939	\$652,000	\$658,520	\$665,105	61	0.0%	0.0%	1.0%	1.0%		
Refuse and Garbage Charges	\$315,100	\$326,445	\$345,926	\$325,071	\$277,922	\$325,000	\$325,000	\$320,000	\$320,000	\$320,000	(5,000)	-1.5%	-1.5%	0.0%	0.0%		
Interest Income	\$37,537	\$44,530	\$40,244	\$25,480	\$114,726	\$32,000	\$32,000	\$26,300	\$26,785	\$27,279	(5,700)	-17.8%	-17.8%	1.8%	1.8%		
Metered Water Charges	\$6,532,184	\$6,288,576	\$6,571,068	\$6,916,124	\$6,441,292	\$7,087,000	\$6,437,000	\$6,916,229	\$7,158,297	\$7,408,837	(170,771)	-2.4%	7.4%	3.5%	3.5%	Restructured rate schedule in 2016	
Sewer Charges	\$2,150,372	\$2,255,570	\$2,392,332	\$2,422,291	\$2,410,795	\$2,550,000	\$2,550,000	\$2,639,250	\$2,731,624	\$2,827,231	89,250	3.5%	3.5%	3.5%	3.5%		
Charges for Services	\$1,681,383	\$1,876,693	\$1,980,526	\$1,976,661	\$660,111	\$1,766,240	\$1,766,240	\$1,757,485	\$1,781,281	\$1,805,442	(8,755)	-0.5%	-0.5%	1.4%	1.4%		
Rental Income	\$190,669	\$201,292	\$232,926	\$266,210	\$219,302	\$235,000	\$235,000	\$235,000	\$235,850	\$236,709	-	0.0%	0.0%	0.4%	0.4%		
Insurance Recoveries	\$321	\$1,335	\$4,340	\$0	\$3,554	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	-	0.0%	0.0%	0.0%	0.0%		
Retirement and Water Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	100.0%	#DIV/0!	#DIV/0!	#DIV/0!		
Other Revenue	\$511,965	\$707,945	\$682,014	\$759,252	\$1,740,199	\$319,440	\$462,513	\$293,380	\$296,354	\$299,358	(26,060)	-8.2%	-36.6%	1.0%	1.0%		
Total Revenues and Other Sources	\$36,837,622	39,067,926	41,438,618	40,397,045	40,225,758	39,667,492	39,622,651	40,004,129	40,832,861	41,681,969	336,637	0.8%	1.0%	2.1%	2.1%		
Expenditures																	
Personal Services	\$15,790,947	\$15,808,890	\$15,024,452	\$14,960,890	\$15,174,502	\$15,477,194	\$15,484,012	\$15,799,039	\$16,273,010	\$16,761,200	321,845	2.1%	2.0%	3.0%	3.0%	2% COLAs plus Steps in '16 through '18	
Health Insurance	\$2,108,587	\$2,270,062	\$2,048,116	\$2,137,622	\$2,183,054	\$2,414,383	\$2,417,897	\$2,527,128	\$2,685,584	\$2,853,991	112,745	4.7%	4.5%	6.3%	6.3%		
Employee Retirement System	\$820,329	\$1,631,427	\$1,963,966	\$2,003,737	\$1,999,424	\$1,912,075	\$1,919,604	\$1,776,139	\$1,776,139	\$1,776,139	(135,936)	-7.1%	-7.5%	0.0%	0.0%	Maintain flat estimate in out years	
Police Retirement System	\$511,982	\$794,735	\$975,970	\$810,693	\$979,551	\$931,113	\$931,113	\$868,606	\$868,606	\$868,606	(62,507)	-6.7%	-6.7%	0.0%	0.0%	Maintain flat estimate in out years	
Other Employee Benefits and Payroll Taxes	\$1,773,209	\$1,838,330	\$1,892,860	\$1,846,388	\$2,025,552	\$2,053,028	\$2,106,099	\$2,138,551	\$2,177,723	\$2,217,679	85,523	4.2%	1.5%	1.8%	1.8%		
Retiree Health Insurance	\$563,786	\$626,464	\$621,842	\$603,947	\$639,976	\$718,974	\$718,974	\$800,073	\$848,077	\$898,962	81,099	11.3%	11.3%	6.0%	6.0%	Spike in 2016 due to retirements	
Equipment and Capital Outlay	\$661,624	\$1,738,735	\$945,971	\$1,253,224	\$892,129	\$968,700	\$1,372,745	\$1,095,100	\$846,000	\$703,500	126,400	13.0%	-20.2%	-22.7%	-16.8%	Capital Plan	
Albany Water Contract	\$1,338,032	\$1,325,048	\$1,342,715	\$1,378,050	\$1,897,508	\$1,760,000	\$1,760,000	\$1,850,000	\$1,924,000	\$2,000,960	90,000	5.1%	5.1%	4.0%	4.0%		
All Other Supplies	\$175,447	\$101,317	\$135,223	\$156,272	\$121,935	\$156,500	\$132,203	\$140,000	\$140,000	\$140,000	(16,500)	-10.5%	5.9%	0.0%	0.0%		
Chemicals	\$230,759	\$155,231	\$168,226	\$200,488	\$217,869	\$246,500	\$246,500	\$256,500	\$256,500	\$256,500	10,000	4.1%	4.1%	0.0%	0.0%		
Contractual	\$4,974,857	\$5,409,951	\$5,265,875	\$5,651,274	\$4,789,635	\$5,116,831	\$5,271,365	\$5,147,435	\$5,146,925	\$5,101,786	30,604	0.6%	-2.4%	0.0%	-0.9%		
Electricity	\$651,672	\$685,641	\$547,253	\$641,874	\$687,993	\$746,021	\$746,021	\$559,675	\$565,272	\$570,924	(186,346)	-25.0%	-25.0%	1.0%	1.0%		
Engineers	\$312,714	\$143,264	\$359,955	\$218,728	\$46,863	\$197,000	\$197,000	\$210,000	\$210,000	\$210,000	13,000	6.6%	6.6%	0.0%	0.0%		
Equipment Repairs	\$218,687	\$259,331	\$306,416	\$154,680	\$181,101	\$210,500	\$210,500	\$135,500	\$136,855	\$138,224	(75,000)	-35.6%	-35.6%	1.0%	1.0%		
Vehicle Maintenance	\$197,725	\$229,130	\$158,045	\$204,559	\$217,363	\$205,000	\$205,000	\$215,000	\$219,300	\$223,686	10,000	4.9%	4.9%	2.0%	2.0%		
Gasoline & Diesel Fuel	\$190,082	\$227,036	\$201,402	\$246,165	\$217,703	\$237,359	\$237,359	\$194,469	\$198,358	\$202,326	(42,890)	-18.1%	-18.1%	2.0%	2.0%		
Property Repairs	\$135,351	\$98,314	\$11,575	\$29,860	\$65,833	\$90,000	\$90,000	\$30,000	\$30,000	\$30,000	(60,000)	-66.7%	-66.7%	0.0%	0.0%		
Maintenance Contracts	\$19,534	\$57,806	\$60,627	\$64,554	\$58,119	\$110,500	\$110,500	\$115,500	\$116,655	\$117,822	5,000	4.5%	4.5%	1.0%	1.0%		
Paving	\$12,822	\$0	\$103,073	\$268,408	\$549,441	\$497,000	\$497,000	\$597,000	\$697,000	\$797,000	100,000	20.1%	20.1%	16.8%	14.3%	Capital Plan	
Road Materials	\$72,708	\$151,209	\$199,755	\$222,071	\$44,332	\$190,000	\$190,000	\$180,000	\$185,400	\$190,962	(10,000)	-5.3%	-5.3%	3.0%	3.0%		
Salt & Sand	\$130,479	\$167,650	\$151,037	\$104,272	\$143,802	\$175,000	\$175,000	\$203,385	\$207,453	\$211,602	28,385	16.2%	16.2%	2.0%	2.0%	Escalating costs	
Taxes: Town of New Scotland	\$358,563	\$367,945	\$376,374	\$391,924	\$379,995	\$406,204	\$406,204	\$434,001	\$442,681	\$451,535	27,797	6.8%	6.8%	2.0%	2.0%		
Other Contract Services	\$789,764	\$1,082,686	\$1,185,424	\$907,025	\$774,609	\$1,174,350	\$1,174,350	\$1,102,100	\$1,102,100	\$1,102,100	(72,250)	-6.2%	-6.2%	0.0%	0.0%		
Interfund Transfers - Expenditures	\$11,000	\$666,709	\$652,811	\$378,621	\$415,216	\$425,895	\$425,895	\$391,660	\$395,577	\$399,532	(34,235)	-8.0%	-8.0%	1.0%	1.0%		
Ambulance Charges	\$1,443,748	\$1,465,579	\$1,582,596	\$1,243,864	\$1,214,767	\$1,110,102	\$1,110,047	\$1,174,616	\$1,198,108	\$1,222,069	64,514						
Debt Service (Principal and Interest)	\$2,044,680	\$2,214,602	\$2,093,895	\$1,986,070	\$2,058,378	\$2,137,263	\$2,137,263	\$2,062,652	\$2,349,650	\$2,771,614	(74,611)	-3.5%	-3.5%	13.9%	18.0%	Capital Plan	
Total Expenditures and Other Uses	\$35,539,088	\$39,517,093	\$38,375,454	\$38,065,260	\$37,976,649	\$39,667,492	\$40,272,651	\$40,004,129	\$40,996,973	\$42,218,718	336,637	0.8%	-0.7%	2.5%	3.0%		
Surplus (Deficit)	\$1,298,534	(\$449,167)	\$3,063,164	\$2,331,785	\$2,249,108	\$0	(\$650,000)	(\$0)	(\$164,112)	(\$536,750)							

**Town of Bethlehem
Financial Plan, Fiscal Year 2016**

General Fund

	Actual					Budget	Sept Projection	Budget	Projection		Avg Ann Increase 2011-	15 Bdgt to	15 Prj to		
	2010	2011	2012	2013	2014	2015	2015	2016	2017	2018	2015 (Proj)	16 Bdgt	16 Bdgt	2017	2018
Revenues															
Real Property Taxes	\$2,056,672	\$2,078,649	\$2,078,649	\$2,080,612	\$2,087,183	\$2,111,291	\$2,111,291	\$2,101,400	2,141,727	2,194,970	0.3%	-0.5%	-0.5%	1.9%	2.5%
Selkirk Cogen PILOT	579,733	590,736	-	0	0	0	0	0	\$0	\$0	-100.0%	N/A	0.0%	0.0%	0.0%
Payments In Lieu of Taxes	104,795	109,638	700,530	100,685	96,206	89,900	89,900	91,426	94,955	86,446	-4.4%	1.7%	1.7%	3.9%	-9.0%
Sales and Use Tax	9,444,723	10,207,602	10,538,085	10,652,553	11,110,265	11,019,201	11,270,403	11,691,997	11,867,377	12,045,388	3.5%	6.1%	3.7%	1.5%	1.5%
Mortgage Recording Taxes	991,195	1,132,473	1,298,904	1,307,263	996,083	1,100,000	1,293,823	950,000	959,500	969,095	-4.3%	-13.6%	-26.6%	1.0%	1.0%
State Aid	191,853	388,700	433,073	254,207	497,249	132,638	141,492	133,638	133,638	133,638	-23.4%	0.8%	-5.6%	0.0%	0.0%
Federal Aid	68,810	61,524	40,625	463,496	72,344	48,750	57,012	0	-	-	-100.0%	-100.0%	-100.0%	0.0%	0.0%
Interfund Transfers - Revenue	33,167	648,946	633,016	378,621	399,316	425,895	425,895	391,660	395,577	399,532	-11.9%	-8.0%	-8.0%	1.0%	1.0%
Fines and Forfeitures	500,567	487,285	431,863	375,012	425,883	410,000	410,000	365,500	369,155	372,847	-6.9%	-10.9%	-10.9%	1.0%	1.0%
Cable Franchise Fees	707,304	587,244	596,915	611,592	638,885	651,939	651,939	652,000	658,520	665,105	2.6%	0.0%	0.0%	1.0%	1.0%
Refuse and Garbage Charges	315,100	326,445	345,926	325,071	277,922	325,000	325,000	320,000	320,000	320,000	-0.5%	-1.5%	-1.5%	0.0%	0.0%
Bonding for Police Pension Enrichment	0	0	-	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%	0.0%
Interest Income	9,320	10,378	8,854	7,234	100,598	8,000	8,000	8,000	8,160	8,323	-6.3%	0.0%	0.0%	2.0%	2.0%
Metered Water Charges	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Sewer Charges	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Charges for Services	1,222,641	1,315,600	1,402,824	1,368,026	0	1,142,440	1,142,440	1,119,325	1,130,518	1,141,823	-4.0%	-2.0%	N/A	1.0%	1.0%
Rental Income	74,000	80,000	90,000	80,001	0	85,000	85,000	85,000	85,850	86,709	1.5%	0.0%	N/A	1.0%	1.0%
Insurance Recoveries	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Retirement and Water Reserves	0	0	-	0	0	0	0	0	-	-	N/A	N/A	100.0%	0.0%	0.0%
Other Revenue	446,663	591,541	593,017	707,951	1,430,148	262,740	395,837	213,380	215,514	217,669	-22.5%	-18.8%	-46.1%	1.0%	1.0%
Total Revenues and Other Sources	\$16,746,543	\$18,616,761	\$19,192,281	\$18,712,324	\$18,132,083	\$17,812,794	\$18,408,032	\$18,123,326	\$18,380,491	\$18,641,545	1.9%	1.7%	-1.5%	1.4%	1.4%
Expenditures															
Personal Services	\$9,834,027	\$9,770,532	\$9,326,402	\$9,354,508	\$9,527,009	\$9,532,101	\$9,538,919	\$9,811,213	10,105,549	10,408,716	0.1%	2.9%	2.9%	3.0%	3.0%
Health Insurance	1,151,823	1,218,388	1,113,310	1,150,529	1,217,010	1,316,096	1,319,610	1,365,692	1,454,462	1,549,002	2.9%	3.8%	3.5%	6.5%	6.5%
Employee Retirement System	399,565	779,288	924,009	979,401	977,292	907,249	914,778	874,442	874,442	874,442	2.9%	-3.6%	-4.4%	0.0%	0.0%
Police Retirement System	511,982	794,735	975,970	810,693	979,551	931,113	931,113	868,606	868,606	868,606	2.2%	-6.7%	-6.7%	0.0%	0.0%
Pension Obligation Bond	0	0	0	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%	0.0%
Other Employee Benefits and Payroll Taxes	925,598	927,849	933,404	919,001	985,266	947,196	964,786	1,026,601	1,047,133	1,068,076	2.6%	8.4%	6.4%	2.0%	2.0%
Retiree Health Insurance	364,636	383,835	382,058	393,770	430,869	474,636	474,636	499,411	529,376	561,138	6.8%	5.2%	5.2%	6.0%	6.0%
Equipment and Capital Outlay	295,316	368,619	430,872	410,480	536,821	256,700	660,745	246,100	250,000	250,000	-9.6%	-4.1%	-62.8%	0.0%	0.0%
Contractual	3,149,319	3,348,470	3,540,074	3,489,499	2,819,046	3,121,501	3,277,243	3,134,726	3,122,687	3,065,905	-1.6%	0.4%	-4.3%	0.5%	0.5%
Debt Service (Principal and Interest)	266,448	291,345	373,555	336,626	310,505	326,202	326,202	296,535	280,233	509,047	0.4%	-9.1%	-9.1%	-5.5%	81.7%
Interfund Transfers - Expenditures	11,000	18,000	19,795	0	15,900	0	0	0	-	-	-100.0%	#DIV/0!	#DIV/0!	0.0%	0.0%
Total Expenditures and Other Uses	\$16,909,714	\$17,901,061	\$18,019,449	\$17,844,507	\$17,799,270	\$17,812,794	\$18,408,032	\$18,123,326	\$18,532,488	\$19,154,931	1.7%	1.7%	-1.5%	2.3%	3.4%
Surplus (Deficit)	(\$163,171)	\$715,700	\$1,172,832	\$867,817	\$332,812	\$0	\$0	(\$0)	(\$151,997)	(\$513,386)					
Budgetary Reserves															
Fund Equity, Beg. of Year	\$3,902,087	\$3,738,918	\$3,551,878	\$4,724,710	\$5,592,527	\$5,925,339	\$5,925,339	\$5,925,339	\$5,925,339	\$5,925,339					
Cumulative Effect of Change In Accounting	\$0	-\$902,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Transfer to Capital Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Fund Equity, End of Year	3,738,918	3,551,878	4,724,710	5,592,527	5,925,339	5,925,339	5,925,339	5,925,339	5,773,342	5,411,953					
Capital Reserves within Operating Fund Balance	0	0	0	0	1,932,197	1,932,197	1,932,197	1,932,197	1,932,197	1,932,197					
Nonspendable and Restricted Fund Balance	1,597,972	735,199	1,507,884	1,479,565	862,427	862,427	862,427	862,427	862,427	862,427					
Unrestricted Fund Balance	\$2,140,946	\$2,816,679	\$3,216,826	\$4,112,962	\$3,130,715	\$3,130,715	\$3,130,715	\$3,130,715	\$2,978,718	\$2,617,329					
Unrestricted Fund Balance % of Expenditures	12.7%	15.7%	17.9%	23.0%	17.6%	17.6%	17.0%	17.3%	16.1%	13.7%					

Town of Bethlehem
Financial Plan, Fiscal Year 2016
Highway Fund

	Actual					Budget	Sept Projection	Budget	2017	2018	Avg Ann	15 Bdgt to 16 Bdgt	15 Prj to 16 Bdgt	2017	2018
	2010	2011	2012	2013	2014	2015	2015	2016			Increase 2011- 2015 (Proj)				
Revenues															
Real Property Taxes	3,903,328	3,973,588	4,094,633	5,540,948	5,743,807	6,107,590	6,107,590	6,120,535	6,237,944	6,392,853	11.4%	0.2%	0.2%	1.9%	2.5%
Selkirk Cogen PILOT	1,100,267	1,129,264	1,167,378	0	0	0	0	0	-	-	-100.0%	N/A	0.0%	1.9%	2.5%
Payments In Lieu of Taxes	181,606	188,709	190,763	237,210	232,061	225,533	225,533	231,104	240,728	215,393	5.2%	2.5%	2.5%	4.2%	-10.5%
Sales and Use Tax	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Mortgage Taxes	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
State Aid	249,059	250,000	299,808	316,043	233,708	317,000	317,000	317,000	317,000	317,000	6.1%	0.0%	0.0%	0.0%	0.0%
Federal Aid	0	71,412	152,847	0	199,595	0	0	0	-	-	-100.0%	N/A	0.0%	0.0%	0.0%
Interfund Transfers - Revenue	443,601	516,473	574,941	495,231	14,400	32,000	32,000	32,000	33,600	35,280	-50.1%	0.0%	0.0%	5.0%	5.0%
Fines and Forfeitures	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Cable Franchise Fees	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Refuse and Garbage Charges	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Bonding for Police Pension Enrichment	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Interest Income	9,080	10,877	13,549	7,316	8,863	10,000	10,000	4,000	4,080	4,162	-22.1%	-60.0%	-60.0%	2.0%	2.0%
Metered Water Charges	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Sewer Charges	0	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Charges for Services	6,126	16,096	4,978	6,329	0	6,000	6,000	8,000	8,000	8,000	-16.0%	33.3%	33.3%	0.0%	0.0%
Rental Income	0	0	0	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%	0.0%
Insurance Recoveries	0	0	0	0	0	0	0	0	\$0	\$0	N/A	N/A	N/A	N/A	N/A
Retirement and Water Reserves	0	0	0	0	0	0	0	0	-	-	N/A	#DIV/0!	100.0%	#DIV/0!	#DIV/0!
Other Revenue	17,113	69,028	24,087	38,645	291,061	28,200	38,176	29,000	29,290	29,583	-19.5%	2.8%	-24.0%	1.0%	1.0%
Total Revenues and Other Sources	\$5,910,180	\$6,225,447	\$6,522,984	\$6,641,722	\$6,723,496	\$6,726,323	\$6,736,299	\$6,741,639	\$6,870,642	\$7,002,270	2.7%	0.2%	0.1%	1.9%	1.9%
Expenditures															
Personal Services	2,816,749	2,950,206	2,786,240	2,844,092	2,562,562	2,816,996	2,816,996	2,856,826	2,942,531	3,030,807	-0.8%	1.4%	1.4%	3.0%	3.0%
Health Insurance	492,457	556,332	484,689	518,937	463,809	526,500	526,500	540,332	572,752	607,117	-0.7%	2.6%	2.6%	6.0%	6.0%
Employee Retirement System	195,862	413,777	504,408	501,372	500,294	474,073	474,073	436,366	436,366	436,366	1.3%	-8.0%	-8.0%	0.0%	0.0%
Other Employee Benefits and Payroll Taxes	478,798	516,804	553,869	537,060	588,492	649,998	674,295	594,821	606,717	618,852	3.6%	-8.5%	-11.8%	2.0%	2.0%
Retiree Health Insurance	129,169	152,472	159,141	135,182	136,799	150,424	150,424	190,644	202,083	214,208	5.7%	26.7%	26.7%	6.0%	6.0%
Equipment and Capital Outlay	58,650	424,254	12,412	60,343	24,347	57,000	57,000	94,500	-	-	-31.3%	65.8%	65.8%	-100.0%	#DIV/0!
Paving	12,822	0	103,073	268,408	549,441	497,000	497,000	597,000	697,000	797,000	N/A	20.1%	20.1%	33.3%	33.3%
Vehicle Maintenance	197,725	229,130	158,045	204,559	217,363	205,000	205,000	215,000	219,300	223,686	-1.6%	4.9%	4.9%	2.0%	2.0%
Gasoline & Diesel Fuel	190,082	227,036	201,402	246,165	217,703	237,359	237,359	194,469	198,358	202,326	-3.8%	-18.1%	-18.1%	2.0%	2.0%
Road Materials	72,708	151,209	199,755	222,071	44,332	190,000	190,000	185,400	185,400	190,962	4.5%	-5.3%	-5.3%	3.0%	3.0%
Salt & Sand	130,479	167,650	151,037	104,272	143,802	175,000	175,000	203,385	207,453	211,602	4.9%	16.2%	16.2%	2.0%	2.0%
All Other Supplies	175,447	101,317	135,223	156,272	121,935	156,500	132,203	140,000	140,000	140,000	8.4%	-10.5%	5.9%	0.0%	0.0%
Contractual	220,781	203,315	250,556	580,678	332,307	262,875	272,851	313,513	313,513	313,513	11.4%	19.3%	14.9%	0.0%	0.0%
Debt Service (Principal and Interest)	0	59,078	193,928	254,161	313,171	327,598	327,598	184,783	249,902	269,549	33.0%	-43.6%	-43.6%	35.2%	7.9%
Interfund Transfers - Expenditures	0	264,621	263,752	0	0	0	0	0	-	-	-100.0%	N/A	#DIV/0!	1.0%	1.0%
Total Expenditures and Other Uses	\$5,171,729	\$6,417,201	\$6,157,530	\$6,633,572	\$6,216,357	\$6,726,323	\$6,736,299	\$6,741,639	\$6,971,375	\$7,255,987	1.2%	0.2%	0.1%	3.4%	4.1%
Surplus (Deficit)	\$738,451	(\$191,754)	\$365,454	\$8,150	\$507,138	\$0	\$0	\$0	(\$100,733)	(\$253,717)					
Budgetary Reserves															
Fund Equity, Beg. of Year	1,703,174	2,441,625	2,011,896	2,377,350	2,385,500	2,892,638	2,892,638	2,892,638	2,892,639	2,791,905					
Cumulative Effect of Change In Accounting	0	-237,975	0	0	0	0	0	0	-	-					
Transfer to Capital Reserves	0	0	0	0	0	0	0	0	-	-					
Fund Equity, End of Year	2,441,625	2,011,896	2,377,350	2,385,500	2,892,638	2,892,638	2,892,638	2,892,639	2,791,905	2,538,188					
Capital Reserves within Operating Fund Balance	0	0	0	0	782,780	782,780	782,780	782,780	782,780	782,780					
Nonspendable and Restricted Fund Balance	1,417,489	763,090	1,216,970	1,026,796	791,563	791,563	791,563	791,563	791,563	791,563					
Unrestricted Fund Balance	\$1,024,136	\$1,248,806	\$1,160,380	\$1,358,704	\$1,318,295	\$1,318,295	\$1,318,295	\$1,318,296	\$1,217,562	\$963,845					
Unrestricted Fund Balance % of Expenditures	19.8%	19.5%	18.8%	20.5%	21.2%	19.6%	19.6%	19.6%	17.5%	13.3%					

Town of Bethlehem
Financial Plan, Fiscal Year 2016
Water Fund

	Actual					Budget	Sept	Budget	Projection		Avg Ann	15 Bdgt to	15 Prj to		
	2010	2011	2012	2013	2014	2015	2015	2016	2017	2018	Increase 2011-2015 (Proj)	16 Bdgt	16 Bdgt	2017	2018
Revenues															
Real Property Taxes	1,910,800	1,945,194	1,940,609	2,014,483	2,012,734	1,879,829	1,879,829	2,137,704	2,180,458	2,224,067	2.4%	13.7%	13.7%	2.0%	2.0%
Selkirk Cogen PILOT	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Payments In Lieu of Taxes	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Sales and Use Tax	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Mortgage Taxes	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
State Aid	0	0	107,488	0	62,554	0	0	0	-	-	N/A	N/A	0.0%	0.0%	0.0%
Federal Aid	0	440	322,465	0	187,661	0	0	0	-	-	-100.0%	N/A	#DIV/0!	0.0%	0.0%
Interfund Transfers - Revenue	6,633	4,410	0	1,225	-	0	0	0	-	-	-100.0%	N/A	0.0%	0.0%	0.0%
Fines and Forfeitures	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Cable Franchise Fees	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Refuse and Garbage Charges	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Bonding for Police Pension Enrichment	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Interest Income	8,529	10,417	8,449	5,457	1,393	10,000	10,000	10,200	10,404	10,612	-0.5%	2.0%	2.0%	2.0%	2.0%
Metered Water Charges	6,532,184	6,288,576	6,571,068	6,916,124	6,441,292	7,087,000	6,437,000	6,916,229	7,158,297	7,408,837	2.4%	-2.4%	7.4%	3.5%	3.5%
Sewer Charges	0	0	0	0	-	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Charges for Services	213,881	340,332	325,999	346,502	334,753	339,800	339,800	346,600	353,532	360,603	0.5%	2.0%	2.0%	2.0%	2.0%
Rental Income	116,669	121,292	142,926	186,209	219,302	150,000	150,000	150,000	150,000	150,000	5.5%	0.0%	0.0%	0.0%	0.0%
Insurance Recoveries	0	0	0	0	-	0	0	0	\$0	\$0	N/A	N/A	N/A	N/A	N/A
Retirement and Water Reserves	0	0	0	0	-	0	0	0	-	-	N/A	#DIV/0!	100.0%	0.0%	0.0%
Other Revenue	42,232	38,754	42,469	12,271	17,851	24,500	24,500	47,000	47,470	47,945	4.9%	91.8%	91.8%	1.0%	1.0%
Total Revenues and Other Sources	\$8,830,928	\$8,749,415	\$9,461,473	\$9,482,271	\$9,277,540	\$9,491,129	\$8,841,129	\$9,607,733	\$9,900,161	\$10,202,064	0.0%	1.2%	8.7%	3.0%	3.0%
Expenditures															
Personal Services	1,873,343	1,824,640	1,721,612	1,666,762	1,879,775	1,875,173	1,875,173	1,998,326	2,058,276	2,120,024	2.3%	6.6%	6.6%	3.0%	3.0%
Health Insurance	283,739	308,244	276,206	286,111	313,607	347,563	347,563	383,492	406,502	430,892	5.6%	10.3%	10.3%	6.0%	6.0%
Employee Retirement System	132,614	256,806	317,259	307,744	307,082	308,276	308,276	295,923	295,923	295,923	3.6%	-4.0%	-4.0%	0.0%	0.0%
Other Employee Benefits and Payroll Taxes	225,014	241,375	251,146	256,583	286,800	278,834	285,954	337,183	343,927	350,805	8.7%	20.9%	17.9%	2.0%	2.0%
Retiree Health Insurance	48,838	62,866	38,489	30,752	30,325	43,825	43,825	42,853	45,424	48,150	-9.1%	-2.2%	-2.2%	6.0%	6.0%
Equipment and Capital Outlay	233,445	394,021	285,836	320,892	254,416	541,500	541,500	525,000	396,000	253,500	7.4%	-3.0%	-3.0%	-24.6%	-36.0%
Albany Water Contract	1,338,032	1,325,048	1,342,715	1,378,050	1,897,508	1,760,000	1,760,000	1,850,000	1,924,000	2,000,960	8.7%	5.1%	5.1%	4.0%	4.0%
Engineers	272,624	98,894	215,623	141,883	39,271	137,000	137,000	165,000	165,000	165,000	13.7%	20.4%	20.4%	0.0%	0.0%
Other Contract Services	268,843	487,612	840,024	311,346	493,353	433,350	433,350	441,100	441,100	441,100	-2.5%	1.8%	1.8%	0.0%	0.0%
Taxes: Town of New Scotland	358,563	367,945	376,374	391,924	379,995	406,204	406,204	434,001	442,681	451,535	4.2%	6.8%	6.8%	2.0%	2.0%
Equipment Repairs	140,147	138,024	153,313	111,792	95,976	130,500	130,500	85,500	86,355	87,219	-11.3%	-34.5%	-34.5%	1.0%	1.0%
Property Repairs	135,351	98,314	11,575	29,860	65,833	90,000	90,000	30,000	30,000	30,000	-25.7%	-66.7%	-66.7%	0.0%	0.0%
Electricity	385,008	386,356	328,556	348,895	381,323	422,621	422,621	304,973	308,023	311,103	-5.7%	-27.8%	-27.8%	1.0%	1.0%
Chemicals	230,759	155,231	168,226	200,488	217,869	246,500	246,500	256,500	256,500	256,500	13.4%	4.1%	4.1%	0.0%	0.0%
Contractual	1,088,958	1,231,703	1,000,814	1,152,983	1,135,963	1,178,702	1,171,582	1,152,862	1,164,391	1,176,035	-1.6%	-2.2%	-1.6%	1.0%	1.0%
Debt Service (Principal and Interest)	1,205,246	1,266,819	1,147,699	1,014,006	1,048,346	1,048,024	1,048,024	1,072,831	1,220,659	1,377,140	-4.1%	2.4%	2.4%	13.8%	12.8%
Interfund Transfers - Expenditures	0	210,561	206,651	212,406	228,510	243,057	243,057	232,189	234,511	236,856	2.5%	-4.5%	-4.5%	1.0%	1.0%
Total Expenditures and Other Uses	\$8,220,524	\$8,854,459	\$8,682,118	\$8,162,477	\$9,055,954	\$9,491,129	\$9,491,129	\$9,607,733	\$9,819,271	\$10,032,740	2.1%	1.2%	1.2%	2.2%	2.2%
Surplus (Deficit)	\$610,404	(\$105,044)	\$779,355	\$1,319,794	\$221,585	\$0	(\$650,000)	\$0	\$80,890	\$169,324					
Budgetary Reserves															
Fund Equity, Beg. of Year	2,761,169	3,371,573	3,118,876	3,898,231	3,471,508	3,693,093	3,693,093	3,043,093	3,043,093	3,123,984					
Cumulative Effect of Change in Accounting	0	-147,653	0	-	-	0	0	0	-	-					
Transfer to Capital Reserves	0	-	-	(1,746,517)	-	-	-	-	-	-					
Fund Equity, End of Year	3,371,573	3,118,876	3,898,231	3,471,508	3,693,093	3,693,093	3,043,093	3,043,093	3,123,984	3,293,308					
Capital Reserves within Operating Fund Balance					1,036,088	1,036,088	1,036,088	1,036,088	1,036,088	1,036,088					
Nonspendable and Restricted Fund Balance	1,016,927	670,925	567,728	628,453	529,619	529,619	529,619	529,619	529,619	529,619					
Unrestricted Fund Balance	\$2,354,646	\$2,447,951	\$3,330,503	\$2,843,055	\$2,127,386	\$2,127,386	\$1,477,386	\$1,477,386	\$1,558,277	\$1,727,601					
Unrestricted Fund Balance % of Expenditures	28.6%	27.6%	38.4%	34.8%	23.5%	22.4%	15.6%	15.4%	15.9%	17.2%					

Town of Bethlehem
Financial Plan, Fiscal Year 2016

Sewer Fund

	Actual				Budget	Sept	Budget	Projection		Avg Ann	15 Bdgt to	15 Prj to		
	2011	2012	2013	2014	2015	2015	2016	2017	2018	Increase 2011-2015 (Proj)	16 Bdgt	16 Bdgt	2017	2018
Revenues														
Real Property Taxes	1,527,234	1,526,317	1,628,151	1,627,149	1,689,144	1,689,144	1,423,905	1,452,383	1,481,431	-1.7%	-15.7%	-15.7%	2.0%	2.0%
Selkirk Cogen PILOT	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Payments In Lieu of Taxes	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Sales and Use Tax	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Mortgage Taxes	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
State Aid	0	118,915	500	126,501	0	0	0	-	-	N/A	N/A	0.0%	0.0%	0.0%
Federal Aid	440	358,545	1,500	379,504	0	0	0	-	-	-100.0%	N/A	#DIV/0!	-100.0%	-100.0%
Interfund Transfers - Revenue	0	277	2,760	0	0	0	0	-	-	N/A	N/A	#DIV/0!	0.0%	0.0%
Fines and Forfeitures	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Cable Franchise Fees	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Refuse and Garbage Charges	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Bonding for Police Pension Enrichment	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Interest Income	12,858	9,392	5,473	3,872	4,000	4,000	4,100	4,141	4,182	-24.9%	2.5%	2.5%	1.0%	1.0%
Metered Water Charges	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Sewer Charges	2,255,570	2,392,332	2,422,291	2,410,795	2,550,000	2,550,000	2,639,250	2,731,624	2,827,231	4.0%	3.5%	3.5%	3.5%	3.5%
Charges for Services	204,665	246,725	255,804	325,358	278,000	278,000	283,560	289,231	295,016	8.5%	2.0%	2.0%	2.0%	2.0%
Rental Income	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Insurance Recoveries	1,335	4,340	0	3,554	2,000	2,000	2,000	2,000	2,000	10.6%	0.0%	0.0%	0.0%	0.0%
Retirement and Water Reserves	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A	N/A
Other Revenue	8,622	22,441	385	1,139	4,000	4,000	4,000	4,080	4,162	-17.5%	0.0%	0.0%	2.0%	2.0%
Total Revenues and Other Sources	\$4,010,724	\$4,679,284	\$4,316,864	\$4,877,873	\$4,527,144	\$4,527,144	\$4,356,815	\$4,483,459	\$4,614,021	3.0%	-3.8%	-3.8%	2.9%	2.9%
Expenditures														
Personal Services	1,263,512	1,190,198	1,095,528	1,205,156	1,252,924	1,252,924	1,132,674	1,166,654	1,201,654	-2.7%	-9.6%	-9.6%	3.0%	3.0%
Health Insurance	187,098	173,911	182,045	188,627	224,224	224,224	237,612	251,869	266,981	6.2%	6.0%	6.0%	6.0%	6.0%
Employee Retirement System	181,556	218,290	215,220	214,756	222,477	222,477	169,408	169,408	169,408	-1.7%	-23.9%	-23.9%	-7.5%	0.0%
Other Employee Benefits and Payroll Taxes	152,302	154,441	133,744	164,994	177,000	181,064	179,946	179,946	179,946	4.3%	1.7%	-0.6%	2.0%	2.0%
Retiree Health Insurance	27,291	42,154	44,243	41,982	50,089	50,089	67,165	71,195	75,467	25.3%	34.1%	34.1%	6.0%	6.0%
Equipment and Capital Outlay	551,841	216,851	461,509	76,545	113,500	113,500	229,500	200,000	200,000	-19.7%	102.2%	102.2%	403.8%	0.0%
Engineers	44,370	144,332	76,845	7,592	60,000	60,000	45,000	45,000	45,000	0.4%	-25.0%	-25.0%	0.0%	0.0%
Electricity	299,285	218,697	292,979	306,670	323,400	323,400	254,702	257,249	259,822	-4.0%	-21.2%	-21.2%	1.0%	1.0%
Other Contract Services	595,074	345,400	595,679	281,255	741,000	741,000	661,000	661,000	661,000	2.7%	-10.8%	-10.8%	0.0%	0.0%
Equipment Repairs	121,307	153,103	42,888	85,125	80,000	80,000	50,000	50,500	51,005	-19.9%	-37.5%	-37.5%	1.0%	1.0%
Maintenance Contracts	57,806	60,627	64,554	58,119	110,500	110,500	115,500	116,655	117,822	18.9%	4.5%	4.5%	1.0%	1.0%
Contractual	626,463	474,431	428,114	502,319	553,753	549,689	546,334	546,334	546,334	-3.4%	-1.3%	-0.6%	0.0%	0.0%
Debt Service (Principal and Interest)	597,360	378,713	381,277	386,354	435,439	435,439	508,503	598,856	615,878	-3.9%	16.8%	16.8%	49.3%	2.8%
Interfund Transfers - Expenditures	173,527	162,613	166,215	170,806	182,838	182,838	159,471	161,066	162,676	-2.1%	-12.8%	-12.8%	1.0%	1.0%
Total Expenditures and Other Uses	\$4,878,792	\$3,933,761	\$4,180,840	\$3,690,301	\$4,527,144	\$4,527,144	\$4,356,815	\$4,475,732	\$4,552,992	-2.8%	-3.8%	-3.8%	2.7%	1.7%
Surplus (Deficit)	(\$868,068)	\$745,523	\$136,024	\$1,187,572	\$0	\$0	\$0	\$7,728	\$61,030					
Budgetary Reserves														
Fund Equity, Beg. of Year	2,226,292	1,253,836	1,999,359	1,970,383	3,157,956	3,157,956	2,803,074	2,803,074	2,790,801					
Cumulative Effect of Change in Accounting	-104,388	0	0	1	0	0	0	-	-					
Transfer to Capital Reserves	-	-	(165,000)	-	-	(354,882)	-	(20,000)	(45,000)					
Fund Equity, End of Year	1,253,836	1,999,359	1,970,383	3,157,956	3,157,956	2,803,074	2,803,074	2,790,801	2,806,831					
Capital Reserves within Operating Fund Balance	-	-	-	895,983	895,983	895,983	895,983	895,983	895,983					
Nonspendable and Restricted Fund Balance	500,858	731,950	716,881	1,001,660	1,001,660	1,001,660	1,001,660	1,001,660	1,001,660					
Unrestricted Fund Balance	\$752,978	\$1,267,409	\$1,253,502	\$1,260,313	\$1,260,313	\$905,431	\$905,431	\$893,158	\$909,188					
Unrestricted Fund Balance % of Expenditures	15.4%	32.2%	30.0%	34.2%	27.8%	20.0%	20.8%	20.0%	20.0%					

**Town of Bethlehem
Financial Plan, Fiscal Year 2016
Ambulance Fund**

					Budget	May Projection	Budget	Projection		Avg Ann Increase 2011- 2015 (Proj)	15 Bdgt to 16 Bdgt	15 Prj to 16 Bdgt	2017	2018
	2011	Actual 2012	2013	2014	2015	2015	2016	2017	2018					
Delmar Bethlehem EMS														
Revenues														
Real Property Taxes - DBEMS	692,089	813,143	709,380	421,416	197,500	197,500	197,500	201,450	205,479	-26.4%	0.0%	0.0%	2.0%	2.0%
PILOT	3,088	3,778	3,985	3,871	549	494	552	563	573	-36.2%	0.5%	11.8%	1.9%	1.8%
Total Revenues and Other Sources	\$695,177	\$816,921	\$713,365	\$425,287	\$198,049	\$197,994	\$198,052	\$202,013	\$206,052	-21.8%	0.0%	0.0%	2.0%	2.0%
Expenditures														
Expenditures	695,177	816,921	713,365	425,287	198,049	197,994	198,052	202,013	206,052	-26.4%	0.0%	0.0%	2.0%	2.0%
Total Expenditures and Other Uses	\$4,878,792	\$816,921	\$713,365	\$425,287	\$198,049	\$197,994	\$198,052	\$202,013	\$206,052	-44.6%	0.0%	0.0%	2.0%	2.0%
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					

Albany County ALS/Paramedic Service

Revenues														
Real Property Taxes - County ALS	770,402	761,079	526,301	784,261	912,053	912,053	976,564	996,095	1,016,017	4.4%	7.1%	7.1%	2.0%	2.0%
PILOT	0	4,596	4,198	5,219	0	0	0	-	-	N/A	#DIV/0!	#DIV/0!	N/A	N/A
Total Revenues and Other Sources	\$770,402	\$765,675	\$530,499	\$789,480	\$912,053	\$912,053	\$976,564	\$996,095	\$1,016,017	3.5%	7.1%	7.1%	2.0%	2.0%
Expenditures														
Expenditures	770,402	765,675	530,499	789,480	912,053	912,053	976,564	996,095	1,016,017	4.4%	7.1%	7.1%	2.0%	2.0%
Total Expenditures and Other Uses	\$770,402	\$765,675	\$530,499	\$789,480	\$912,053	\$912,053	\$976,564	\$996,095	\$1,016,017	3.5%	7.1%	7.1%	2.0%	2.0%
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0					
County Billing	\$717,434	\$817,898	\$849,281	\$889,135	\$912,053	\$912,053	\$912,053							
Fund Balance, Beginning of Year	183,840	236,808	184,585	(0)	(0)	(0)	(0)							
ALS Assessment Billing - by DBEMS			134,197	108,323	-	-	-							
Fund Balance, End of Year	\$236,808	\$184,585	\$0	\$8,668	\$0	\$0	\$64,511							