

2019 Preliminary Budget

**Town of Bethlehem
Financial Plan, Fiscal Year 2019**

Combined - Detail

	Budget				Projection		18 Bdgt to 19 Bdgt	18 Bdgt to 19 Bdgt	Out Year Assumptions		
	2015	2016	2017	2018	2019	2020	2021	Dollars	Percent	2020	2021
Revenues											
Real Property Taxes	\$12,909,725	\$12,957,607	\$13,324,001	\$13,725,617	\$14,132,174	\$14,273,944	\$14,564,561	\$406,557	3.0%	1.0%	2.0%
Payments In Lieu of Taxes	313,517	326,189	344,688	338,079	341,455	343,154	344,877	3,376	1.0%	0.5%	0.5%
Sales and Use Tax	11,303,130	11,401,424	11,470,119	11,401,424	11,939,465	11,939,465	11,939,465	538,041	4.7%	0.0%	0.0%
Mortgage Recording Taxes	1,446,951	1,228,270	1,131,428	1,199,000	985,000	994,850	1,004,799	-214,000	-17.8%	1.0%	1.0%
State Aid	696,095	600,511	558,187	515,685	538,255	538,255	538,255	22,570	4.4%	0.0%	0.0%
Federal Aid	450,531	130,547	437,953	45,000	47,084	47,084	47,084	2,084	4.6%	0.0%	0.0%
Interfund Transfers - Revenue	434,547	413,513	427,054	463,139	475,000	480,350	485,784	11,861	2.6%	1.1%	1.1%
Fines and Forfeitures	369,455	381,302	396,704	360,208	425,000	429,250	433,543	64,792	18.0%	1.0%	1.0%
Cable Franchise Fees	658,621	680,982	688,983	702,000	688,560	695,446	702,400	-13,440	-1.9%	1.0%	1.0%
Refuse and Garbage Charges	201,663	318,042	372,122	295,000	350,000	350,000	350,000	55,000	18.6%	0.0%	0.0%
Interest Income	35,677	17,684	25,552	43,000	130,300	132,606	134,955	87,300	203.0%	1.8%	1.8%
Metered Water Charges	7,051,307	7,613,375	6,814,654	7,371,789	7,552,195	7,778,761	8,012,124	180,406	2.4%	3.0%	3.0%
Sewer Charges	2,642,021	2,847,685	2,610,708	2,858,978	2,956,100	3,044,783	3,136,126	97,122	3.4%	3.0%	3.0%
Charges for Services	2,031,683	1,882,715	2,071,370	1,815,140	1,892,710	1,917,945	1,943,561	77,570	4.3%	1.3%	1.3%
Rental Income	308,872	275,381	296,903	300,000	272,000	272,520	273,045	-28,000	-9.3%	0.2%	0.2%
Insurance Recoveries	94,758	174,806	160,896	70,000	95,000	95,000	70,000	25,000	35.7%	0.0%	-26.3%
Use of Fund Balance	0	0	0	0	0	0	0	0	N/A	#DIV/0!	0.0%
Other Revenue	333,021	511,226	331,034	240,465	238,660	243,415	245,890	-1,805	-0.8%	2.0%	1.0%
Total Revenues and Other Sources	\$41,281,573	\$41,761,259	\$41,462,356	\$41,744,524	\$43,058,958	\$43,579,668	\$44,337,458	\$1,314,434	3.1%	1.2%	1.7%
Expenditures											
Personal Services	\$15,220,305	\$15,647,032	\$15,885,289	\$16,696,974	\$17,112,722	\$17,454,976	\$17,804,076	\$415,748	2.5%	2.0%	2.0%
Health Insurance	2,261,803	2,328,645	2,272,871	2,555,931	2,573,615	2,702,296	2,837,411	17,684	0.7%	5.0%	5.0%
Employee Retirement System	1,912,846	1,689,458	1,646,347	1,684,141	1,648,369	1,783,141	1,928,281	-35,772	-2.1%	8.2%	8.1%
Police Retirement System	873,280	871,671	959,534	957,822	976,207	1,011,835	1,047,463	18,385	1.9%	3.6%	3.5%
Other Employee Benefits and Payroll Taxes	2,119,217	2,220,235	2,229,770	2,369,504	2,508,064	2,558,225	2,609,390	138,560	5.8%	2.0%	2.0%
Retiree Health Insurance	758,077	760,968	761,953	828,401	839,395	881,365	925,433	10,994	1.3%	5.0%	5.0%
Equipment and Capital Outlay	1,639,766	1,267,431	1,459,384	1,818,310	1,906,160	1,251,000	1,639,392	87,850	4.8%	-34.4%	31.0%
Paving	497,000	907,045	506,690	782,000	782,000	782,000	782,000	0	0.0%	0.0%	0.0%
Vehicle Maintenance	388,142	411,541	432,959	412,000	422,200	424,176	426,162	10,200	2.5%	0.5%	0.5%
Gasoline & Diesel Fuel	305,618	217,983	262,031	285,977	349,499	359,073	368,929	63,522	22.2%	2.7%	2.7%
Road Materials	207,842	350,644	255,493	219,500	236,259	239,247	242,303	16,759	7.6%	1.3%	1.3%
Salt & Sand	188,226	101,479	152,640	180,000	217,000	218,085	219,175	37,000	20.6%	0.5%	0.5%
All Other Supplies	683,808	582,993	635,187	764,150	739,800	743,220	746,657	-24,350	-3.2%	0.5%	0.5%
Albany Water Contract	1,771,363	1,666,000	1,701,000	1,800,000	2,000,000	2,040,000	2,050,200	200,000	11.1%	2.0%	0.5%
Engineers	353,843	73,316	489,342	270,900	245,850	247,079	248,315	-25,050	-9.2%	0.5%	0.5%
Taxes: Town of New Scotland	393,368	396,879	390,569	430,000	420,000	422,100	424,211	-10,000	-2.3%	0.5%	0.5%
Equipment Repairs	252,878	163,681	161,191	210,450	194,150	194,773	195,398	-16,300	-7.7%	0.3%	0.3%
Property Repairs	157,556	164,152	98,830	191,400	189,472	190,419	191,371	-1,928	-1.0%	0.5%	0.5%
Electricity	887,016	770,667	792,602	783,829	927,760	937,038	946,408	143,931	18.4%	1.0%	1.0%
Chemicals	202,132	195,223	235,778	319,750	328,500	330,143	331,793	8,750	2.7%	0.5%	0.5%
Maintenance Contracts	101,564	143,997	221,171	243,375	243,385	255,554	268,332	10	0.0%	5.0%	5.0%
Other Contract Services	2,048,644	1,418,781	868,851	1,078,700	1,167,926	1,173,766	1,179,634	89,226	8.3%	0.5%	0.5%
Contractual	2,281,152	2,311,155	2,448,074	2,556,023	2,910,802	2,675,675	2,680,604	354,779	13.9%	-8.1%	0.2%
Debt Service (Principal and Interest)	2,146,302	1,992,372	2,175,774	2,650,785	2,412,016	3,301,011	4,072,567	-238,769	-9.0%	36.9%	23.4%
Interfund Transfers - Expenditures	1,015,251	1,228,771	415,495	443,139	460,000	464,600	469,246	16,861	3.8%	1.0%	1.0%
Ambulance Charges	1,110,102	1,174,613	1,183,891	1,211,463	1,247,807	1,126,759	1,149,293	36,344	3.0%	-9.7%	2.0%
Total Expenditures and Other Uses	\$39,777,100	\$39,056,732	\$38,642,716	\$41,744,524	\$43,058,958	\$43,767,554	\$45,784,045	\$1,314,434	3.1%	1.6%	4.6%
Surplus (Deficit)	\$1,504,473	\$2,704,527	\$2,819,640	\$0	\$0	-\$187,887	-\$1,446,586				

**Town of Bethlehem
Financial Plan, Fiscal Year 2019
General Fund**

	Budget		Budget		Projection		Avg Ann					
	2015	2016	2017	2018	2019	2020	2021	Increase 2015-2019 (Proj)	18 Bdgt to 19 Bdgt	2020	2021	
Revenues												
Real Property Taxes	\$2,123,605	\$2,101,402	\$2,405,610	\$3,160,795	\$3,254,911	3,321,865	3,390,168	8.9%	3.0%	2.1%	2.1%	
Payments In Lieu of Taxes	89,216	92,129	105,015	122,575	123,750	124,369	124,991	6.8%	1.0%	0.5%	0.5%	
Sales and Use Tax	11,303,130	11,401,424	11,470,119	11,401,424	11,939,465	11,939,465	11,939,465	1.1%	4.7%	0.0%	0.0%	
Mortgage Recording Taxes	1,446,951	1,228,270	1,131,428	1,199,000	985,000	994,850	1,004,799	-7.4%	-17.8%	1.0%	1.0%	
State Aid	236,540	256,448	169,724	140,638	149,538	149,538	149,538	-8.8%	6.3%	0.0%	0.0%	
Federal Aid	100,943	64,015	74,026	45,000	47,084	47,084	47,084	-14.1%	4.6%	0.0%	0.0%	
Interfund Transfers - Revenue	418,807	393,805	415,495	443,139	460,000	464,600	469,246	1.9%	3.8%	1.0%	1.0%	
Fines and Forfeitures	369,455	381,302	396,704	360,208	425,000	429,250	433,543	2.8%	18.0%	1.0%	1.0%	
Cable Franchise Fees	658,621	680,982	688,983	702,000	688,560	695,446	702,400	0.9%	-1.9%	1.0%	1.0%	
Refuse and Garbage Charges	201,663	318,042	372,122	295,000	350,000	350,000	350,000	11.7%	18.6%	0.0%	0.0%	
Interest Income	14,428	6,758	25,552	15,000	40,300	41,106	41,928	22.8%	168.7%	2.0%	2.0%	
Charges for Services	1,341,728	1,113,891	1,380,024	1,158,340	1,243,910	1,256,349	1,268,913	-1.5%	7.4%	1.0%	1.0%	
Rental Income	80,000	80,000	85,000	80,000	52,000	52,520	53,045	-8.3%	-35.0%	1.0%	1.0%	
Insurance Recoveries	43,058	156,814	114,338	70,000	95,000	95,000	70,000	17.1%	35.7%	0.0%	0.0%	
Retirement and Water Reserves	-	-	-	-	-	2,841	110,991	N/A	N/A	0.0%	0.0%	
Use of Fund Balance	-	-	-	-	-	-	-	N/A	N/A	-	-	
Other Revenue	234,061	410,084	231,125	214,965	212,660	217,115	219,286	-1.9%	-1.1%	1.0%	1.0%	
Total Revenues and Other Sources	\$18,662,208	\$18,685,366	\$19,065,265	\$19,408,084	\$20,067,178	\$20,181,397	\$20,375,396	1.5%	3.4%	4.0%	1.0%	
Expenditures												
Personal Services	\$9,582,863	\$10,038,414	\$10,166,592	\$10,515,347	\$10,785,120	11,000,822	11,220,839	2.4%	2.6%	2.0%	2.0%	
Health Insurance	1,247,587	1,285,185	1,234,510	1,386,787	1,421,459	1,492,532	1,567,159	2.6%	2.5%	5.0%	5.0%	
Employee Retirement System	946,923	826,884	818,640	834,978	823,643	890,985	963,507	-2.8%	-1.4%	8.2%	8.1%	
Police Retirement System	873,280	871,671	959,534	957,822	976,207	1,011,835	1,047,463	2.3%	1.9%	3.6%	3.5%	
Other Employee Benefits and Payroll Taxes	1,003,840	1,044,268	1,103,307	1,117,194	1,184,120	1,207,802	1,231,958	3.4%	6.0%	2.0%	2.0%	
Retiree Health Insurance	468,555	475,838	508,870	548,043	548,308	575,723	604,510	3.2%	0.0%	5.0%	5.0%	
Equipment and Capital Outlay	504,956	542,451	415,838	419,310	500,660	198,000	171,392	-0.2%	19.4%	-52.8%	-13.4%	
Vehicle Maintenance	111,552	116,597	141,006	131,000	134,200	134,871	135,545	3.8%	2.4%	0.5%	0.5%	
Gasoline & Diesel Fuel	110,811	83,647	96,584	104,273	130,469	134,383	138,415	3.3%	25.1%	3.0%	3.0%	
Road Materials	2,262	1,126	41,830	1,000	1,000	1,005	1,010	-15.1%	0.0%	0.5%	0.5%	
All Other Supplies	35,552	47,519	50,812	54,150	55,800	55,800	55,800	9.4%	3.0%	0.0%	0.0%	
Engineers	101,334	85,427	133,463	67,400	36,850	37,034	37,219	-18.3%	-45.3%	0.5%	0.5%	
Equipment Repairs	60,489	51,979	63,745	69,950	69,650	69,650	69,650	2.9%	-0.4%	0.0%	0.0%	
Property Repairs	80,822	89,548	76,597	108,400	116,472	117,054	117,640	7.6%	7.4%	0.5%	0.5%	
Electricity	350,343	327,651	332,863	326,238	389,480	393,375	397,309	2.1%	19.4%	1.0%	1.0%	
Chemicals	15,076	16,866	16,530	23,250	22,500	22,613	22,726	8.3%	-3.2%	0.5%	0.5%	
Maintenance Contracts	68,408	64,496	60,450	80,875	91,885	96,479	101,303	6.1%	13.6%	5.0%	5.0%	
Other Contract Services	356,934	287,182	347,037	323,500	429,726	431,875	434,034	3.8%	32.8%	0.5%	0.5%	
Contractual	1,508,992	1,561,809	1,673,597	1,681,341	1,929,780	1,689,748	1,689,748	5.0%	14.8%	0.5%	0.5%	
Debt Service (Principal and Interest)	326,700	294,044	293,766	657,226	419,849	638,874	723,636	5.1%	-36.1%	-2.8%	13.3%	
Interfund Transfers - Expenditures	-	-	-	-	-	-	-	N/A	N/A	0.0%	0.0%	
Total Expenditures and Other Uses	\$17,757,279	\$18,112,602	\$18,535,571	\$19,408,084	\$20,067,178	\$20,200,461	\$20,730,861	2.5%	3.4%	4.1%	2.6%	
Surplus (Deficit)	\$904,929	\$572,764	\$529,694	\$0	\$0	(\$19,063)	(\$355,466)					
Budgetary Reserves												
Fund Equity, Beg. of Year	\$5,925,340	\$6,523,379	\$6,135,299	\$6,638,653	\$6,638,653	\$6,638,653	\$6,619,590					
Cumulative Effect of Change In Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Transfer to Capital Reserves	-\$306,890	-\$960,844	-\$26,340	\$0	\$0	\$0	\$0					
Fund Equity, End of Year	6,523,379	6,135,299	6,638,653	6,638,653	6,638,653	6,619,590	6,264,124					
Capital Reserves within Operating Fund Balance	1,625,307	1,079,463	1,429,463	1,979,463	1,979,463	1,979,463	1,979,463					
Nonspendable and Restricted Fund Balance	854,479	987,314	1,859,875	886,679	886,679	886,679	886,679					
Unrestricted Fund Balance	\$4,043,593	\$4,068,522	\$3,349,315	\$3,772,511	\$3,772,511	\$3,753,448	\$3,397,982					
Unrestricted Fund Balance % of Expenditures	22.8%	22.5%	18.1%	19.4%	18.8%	18.6%	16.4%					

Town of Bethlehem
Financial Plan, Fiscal Year 2019
Highway Fund

			Budget	Budget			Avg Ann	18 Bdgt to			
	2015	2016	2017	2018	2019	2020	2021	Increase 2015-2019 (Proj)	19 Bdgt	2020	2021
Revenues											
Real Property Taxes	6,107,592	6,120,536	6,161,219	6,135,299	\$6,323,609	6,453,338	6,585,678	0.7%	3.1%	2.1%	2.1%
Payments In Lieu of Taxes	223,752	233,511	239,121	214,941	217,137	218,223	219,314	-0.6%	1.0%	0.5%	0.5%
Sales and Use Tax	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Mortgage Taxes	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
State Aid	356,986	344,063	388,463	375,047	388,717	388,717	388,717	1.7%	3.6%	0.0%	0.0%
Federal Aid	41,883	66,532	0	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Interfund Transfers - Revenue	15,740	19,708	11,559	20,000	15,000	15,750	16,538	-1.0%	-25.0%	5.0%	5.0%
Fines and Forfeitures	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Cable Franchise Fees	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Refuse and Garbage Charges	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Interest Income	7,801	3,777	0	8,000	30,000	30,600	31,212	30.9%	275.0%	2.0%	2.0%
Metered Water Charges	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Sewer Charges	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Charges for Services	0	2,599	11,181	9,000	9,000	9,000	9,000	N/A	0.0%	0.0%	0.0%
Rental Income	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Insurance Recoveries	17,767	473	31,894	0	0	\$0	\$0	-100.0%	N/A	N/A	N/A
Retirement and Water Reserves	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Use of Fund Balance	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Other Revenue	70,111	74,890	25,243	10,500	11,000	11,110	11,221	-31.0%	4.8%	1.0%	1.0%
Total Revenues and Other Sources	\$6,841,631	\$6,866,089	\$6,868,680	\$6,772,787	\$6,994,463	\$7,126,738	\$7,261,680	0.4%	3.3%	5.2%	1.9%
Expenditures											
Personal Services	2,613,542	2,504,025	2,564,179	2,871,538	2,938,120	2,996,882	3,056,820	2.4%	2.3%	2.0%	2.0%
Health Insurance	479,539	474,209	471,095	569,814	544,074	571,278	599,842	2.6%	-4.5%	5.0%	5.0%
Employee Retirement System	448,017	422,831	373,515	389,974	383,379	414,724	448,481	-3.1%	-1.7%	8.2%	8.1%
Other Employee Benefits and Payroll Taxes	633,231	674,370	620,598	675,275	733,199	747,863	762,820	3.0%	8.6%	2.0%	2.0%
Retiree Health Insurance	177,247	173,826	152,428	173,081	161,560	169,638	178,120	-1.8%	-6.7%	5.0%	5.0%
Equipment and Capital Outlay	81,752	80,017	69,423	102,000	157,000	-	-	13.9%	53.9%	-100.0%	#DIV/0!
Paving	497,000	907,045	506,690	782,000	782,000	782,000	782,000	9.5%	0.0%	0.0%	0.0%
Vehicle Maintenance	211,407	235,935	241,072	215,000	225,000	226,125	227,256	1.3%	4.7%	0.5%	0.5%
Gasoline & Diesel Fuel	135,183	85,491	113,711	122,530	149,241	153,718	158,330	2.0%	21.8%	3.0%	3.0%
Road Materials	117,964	179,716	81,258	125,000	123,009	123,624	124,242	0.8%	-1.6%	0.5%	0.5%
Salt & Sand	188,226	101,479	152,640	180,000	217,000	218,085	219,175	2.9%	20.6%	0.5%	0.5%
All Other Supplies	102,688	77,107	78,704	99,000	108,000	108,540	109,083	1.0%	9.1%	0.5%	0.5%
Engineers	19,986	2,900	1,590	0	0	-	-	-100.0%	N/A	0.5%	0.5%
Chemicals	5,381	3,484	5,204	6,000	5,500	5,528	5,555	0.4%	-8.3%	0.5%	0.5%
Other Contract Services	115,205	151,465	64,177	116,000	113,000	113,565	114,133	-0.4%	-2.6%	0.5%	0.5%
Contractual	122,693	111,876	115,660	120,580	129,585	130,233	130,884	1.1%	7.5%	0.5%	0.5%
Debt Service (Principal and Interest)	330,600	184,782	241,119	224,995	224,796	357,597	358,573	-7.4%	-0.1%	58.9%	0.3%
Interfund Transfers - Expenditures	361,303	126,350	0	0	0	-	-	-100.0%	N/A	1.0%	1.0%
Total Expenditures and Other Uses	\$6,640,963	\$6,497,013	\$5,853,778	\$6,772,787	\$6,994,463	\$7,119,400	\$7,275,313	1.0%	15.7%	5.1%	2.2%
Surplus (Deficit)	\$200,668	\$369,076	\$1,014,902	\$0	\$0	\$7,338	(\$13,634)				
Budgetary Reserves											
Fund Equity, Beg. of Year	2,892,388	3,093,056	3,462,132	4,047,120	4,047,120	4,047,120	4,054,458				
Cumulative Effect of Change In Accounting	0	0	0	0	0	-	-				
Use of Fund Balance	0	0	0	0	0	-	-				
Transfer to Capital Reserves	0	0	-429,914	0	0	-	-				
Fund Equity, End of Year	3,093,056	3,462,132	4,047,120	4,047,120	4,047,120	4,054,458	4,040,824				
Capital Reserves within Operating Fund Balance	421,477	645,127	877,713	1,797,368	1,797,368	1,797,368	1,797,368				
Nonspendable and Restricted Fund Balance	720,343	751,205	895,196	895,196	895,196	895,196	895,196				
Unrestricted Fund Balance	\$1,951,236	\$2,065,800	\$2,274,211	\$1,354,556	\$1,354,556	\$1,361,894	\$1,348,260				
Unrestricted Fund Balance % of Expenditures	29.4%	31.8%	38.9%	20.0%	19.4%	19.1%	18.5%				

**Town of Bethlehem
Financial Plan, Fiscal Year 2019
Water Fund**

	Actual			Budget	Budget	Projection		Avg Ann	18 Bdgt to		
	2015	2016	2017	2018	2019	2020	2021	Increase 2015-2019 (Proj)	19 Bdgt	2020	2021
Revenues											
Real Property Taxes	1,879,829	2,137,702	2,146,179	1,947,975	2,006,415	2,046,543	2,087,474	1.3%	3.0%	5.1%	2.0%
Payments In Lieu of Taxes	-	-	0	0	0	-	-	N/A	N/A	N/A	N/A
Sales and Use Tax	-	-	0	0	0	-	-	N/A	N/A	N/A	N/A
Mortgage Taxes	-	-	0	0	0	-	-	N/A	N/A	N/A	N/A
State Aid	58,763	-	0	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Federal Aid	176,290	-	0	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Interfund Transfers - Revenue	-	-	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Fines and Forfeitures	-	-	0	0	0	-	-	N/A	N/A	N/A	N/A
Cable Franchise Fees	-	-	0	0	0	-	-	N/A	N/A	N/A	N/A
Refuse and Garbage Charges	-	-	0	0	0	-	-	N/A	N/A	N/A	N/A
Interest Income	7,115	4,685	0	12,000	30,000	30,600	31,212	33.3%	150.0%	2.0%	2.0%
Metered Water Charges	7,051,307	7,613,375	6,814,654	7,371,789	7,552,195	7,778,761	8,012,124	1.4%	2.4%	3.0%	3.0%
Sewer Charges	-	-	0	0	0	-	-	N/A	N/A	N/A	N/A
Charges for Services	410,200	474,964	392,022	371,800	371,800	379,236	386,821	-1.9%	0.0%	2.0%	2.0%
Rental Income	228,872	195,381	211,903	220,000	220,000	220,000	220,000	-0.8%	0.0%	0.0%	0.0%
Insurance Recoveries	33,576	13,152	14,132	0	0	\$0	\$0	-100.0%	N/A	N/A	N/A
Retirement and Water Reserves	-	-	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Use of Fund Balance	-	-	0	0	0	-	-	N/A	N/A		
Other Revenue	11,435	16,937	47,452	11,000	11,000	11,110	11,221	-0.8%	0.0%	1.0%	1.0%
Total Revenues and Other Sources	\$9,857,387	\$10,456,196	\$9,626,342	\$9,934,564	\$10,191,410	\$10,466,250	\$10,748,852	0.7%	2.6%	5.4%	2.7%
Expenditures											
Personal Services	1,970,084	2,051,116	2,023,133	2,138,345	2,164,973	2,208,272	2,252,438	1.9%	1.2%	2.0%	2.0%
Health Insurance	346,387	378,669	359,022	379,274	367,015	385,366	404,634	1.2%	-3.2%	5.0%	5.0%
Employee Retirement System	331,150	287,524	290,704	291,504	279,973	302,864	327,516	-3.3%	-4.0%	8.2%	8.1%
Other Employee Benefits and Payroll Taxes	323,680	342,997	340,889	394,510	394,594	402,486	410,536	4.0%	0.0%	2.0%	2.0%
Retiree Health Insurance	51,395	48,271	41,391	48,258	71,381	74,950	78,698	6.8%	47.9%	5.0%	5.0%
Equipment and Capital Outlay	558,960	509,806	593,485	645,000	618,500	642,000	707,000	2.0%	-4.1%	-0.5%	10.1%
Vehicle Maintenance	40,939	30,382	22,070	36,000	33,000	33,165	33,331	-4.2%	-8.3%	0.5%	0.5%
Gasoline & Diesel Fuel	31,293	27,174	25,928	31,712	36,447	36,629	36,812	3.1%	14.9%	0.5%	0.5%
Road Materials	58,788	111,183	130,795	53,500	72,250	74,418	76,650	4.2%	35.0%	3.0%	3.0%
All Other Supplies	451,829	382,551	453,199	485,000	455,000	457,275	459,561	0.1%	-6.2%	0.5%	0.5%
Albany Water Contract	1,771,363	1,666,000	1,701,000	1,800,000	2,000,000	2,040,000	2,050,200	2.5%	11.1%	2.0%	0.5%
Engineers	60,901	90,359	298,467	175,000	164,000	164,820	165,644	21.9%	-6.3%	0.5%	0.5%
Taxes: Town of New Scotland	393,368	396,879	390,569	430,000	420,000	422,100	424,211	1.3%	-2.3%	0.5%	0.5%
Equipment Repairs	133,891	63,319	76,824	90,500	74,500	74,873	75,247	-11.1%	-17.7%	0.5%	0.5%
Property Repairs	73,088	59,582	14,906	55,000	45,000	45,225	45,451	-9.2%	-18.2%	0.5%	0.5%
Electricity	306,163	249,744	250,350	247,496	311,803	314,921	318,070	0.4%	26.0%	1.0%	1.0%
Chemicals	161,656	143,033	185,645	255,500	260,500	261,803	263,112	10.0%	2.0%	0.5%	0.5%
Maintenance Contracts	18,177	56,884	121,441	100,000	105,000	110,250	115,763	42.0%	5.0%	5.0%	5.0%
Other Contract Services	462,713	373,189	177,022	321,200	275,200	276,576	277,959	-9.9%	-14.3%	0.5%	0.5%
Contractual	439,825	382,074	418,292	483,566	561,203	564,009	566,829	5.0%	16.1%	0.5%	0.5%
Debt Service (Principal and Interest)	1,051,119	1,064,164	1,099,327	1,215,413	1,216,071	1,599,421	2,287,102	3.0%	0.1%	31.6%	43.0%
Interfund Transfers - Expenditures	243,059	720,156	240,432	257,786	265,000	267,650	270,327	1.7%	2.8%	1.0%	1.0%
Total Expenditures and Other Uses	\$9,279,828	\$9,435,056	\$9,254,891	\$9,934,564	\$10,191,410	\$10,759,072	\$11,647,089	1.9%	7.3%	8.3%	8.3%
Surplus (Deficit)	\$577,559	\$1,021,140	\$371,451	\$0	\$0	(\$292,822)	(\$898,237)	687,681 384,008			
Budgetary Reserves											
Fund Equity, Beg. of Year	3,693,094	4,270,652	5,291,792	5,663,243	2,877,053	2,877,053	2,584,232				
Cumulative Effect of Change in Accounting	0	0	0	0	0	-	-				
Use of Fund Balance	0	0	0	0	0	-	-				
Transfer to Capital Reserves	0	0	-	(2,786,190)	-	-	-				
Fund Equity, End of Year	4,270,652	5,291,792	5,663,243	2,877,053	2,877,053	2,584,232	1,685,995				
Capital Reserves within Operating Fund Balance	1,036,088	1,444,947	2,904,947	671,757	671,757	671,757	671,757				
Nonspendable and Restricted Fund Balance	417,377	397,085	218,598	218,598	218,598	218,598	218,598				
Unrestricted Fund Balance	\$2,817,187	\$3,449,760	\$2,539,698	\$1,986,698	\$1,986,698	\$1,693,877	\$795,640				
Unrestricted Fund Balance % of Expenditures	30.4%	36.6%	27.4%	20.0%	19.5%	15.7%	6.8%				

**Town of Bethlehem
Financial Plan, Fiscal Year 2019
Sewer Fund**

	2015	2016	2017	Budget 2018	Budget 2019	Projection 2020	Projection 2021	Avg Ann Increase 2015- 2019 (Proj)	18 Bdgt to 19 Bdgt	2020	2021
Revenues											
Real Property Taxes	1,689,146	1,423,903	1,427,654	1,270,648	1,300,000	1,326,000	1,352,520	-5.1%	2.3%	2.0%	2.0%
Payments In Lieu of Taxes	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Sales and Use Tax	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Mortgage Taxes	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
State Aid	43,805	0	0	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Federal Aid	131,415	0	363,927	0	0	-	-	-100.0%	N/A	-100.0%	-100.0%
Interfund Transfers - Revenue	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Fines and Forfeitures	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Cable Franchise Fees	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Refuse and Garbage Charges	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Interest Income	6,332	2,464	0	8,000	30,000	30,300	30,603	36.5%	275.0%	1.0%	1.0%
Metered Water Charges	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Sewer Charges	2,642,021	2,847,685	2,610,708	2,858,978	2,956,100	3,044,783	3,136,126	2.3%	3.4%	3.0%	3.0%
Charges for Services	279,755	291,261	288,143	276,000	268,000	273,360	278,827	-0.9%	-2.9%	2.0%	2.0%
Rental Income	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Insurance Recoveries	357	4,367	532	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Retirement and Water Reserves	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Use of Fund Balance	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Other Revenue	17,414	9,315	27,214	4,000	4,000	4,080	4,162	-25.5%	0.0%	2.0%	2.0%
Total Revenues and Other Sources	\$4,810,246	\$4,578,995	\$4,718,178	\$4,417,626	\$4,558,100	\$4,678,523	\$4,802,238	-1.1%	3.2%	5.9%	2.6%
Expenditures											
Personal Services	1,053,816	1,053,477	1,131,385	1,171,744	1,224,509	1,248,999	1,273,979	3.0%	4.5%	2.0%	2.0%
Health Insurance	188,290	190,582	208,244	220,056	241,067	253,120	265,776	5.1%	9.5%	5.0%	5.0%
Employee Retirement System	186,756	152,219	163,488	167,685	161,374	174,568	188,777	-2.9%	-3.8%	8.2%	8.1%
Other Employee Benefits and Payroll Taxes	158,466	158,600	164,976	182,525	196,151	200,074	204,076	4.4%	7.5%	2.0%	2.0%
Retiree Health Insurance	60,880	63,033	59,264	59,019	58,146	61,053	64,106	-0.9%	-1.5%	5.0%	5.0%
Equipment and Capital Outlay	494,098	135,157	380,638	652,000	630,000	411,000	761,000	5.0%	-3.4%	-37.0%	85.2%
Vehicle Maintenance	24,244	28,627	28,811	30,000	30,000	30,015	30,030	4.4%	0.0%	0.05%	0.05%
Gasoline & Diesel Fuel	28,331	21,671	25,808	27,462	33,342	34,342	35,373	3.3%	21.4%	3.00%	3.00%
Road Materials	28,828	58,619	1,610	40,000	40,000	40,200	40,401	6.8%	0.0%	0.50%	0.50%
All Other Supplies	93,739	75,816	52,472	126,000	121,000	121,605	122,213	5.2%	-4.0%	0.50%	0.50%
Engineers	171,622	-105,370	55,822	28,500	45,000	45,225	45,451	-23.5%	57.9%	0.50%	0.50%
Equipment Repairs	58,498	48,278	19,907	50,000	50,000	50,250	50,501	-3.1%	0.0%	0.50%	0.50%
Property Repairs	3,646	15,022	7,327	28,000	28,000	28,140	28,281	50.3%	0.0%	0.50%	0.50%
Electricity	230,510	193,272	209,389	210,095	226,477	228,742	231,029	-0.4%	7.8%	1.00%	1.00%
Chemicals	20,019	31,840	28,399	35,000	40,000	40,200	40,401	14.8%	14.3%	0.50%	0.50%
Maintenance Contracts	14,979	22,617	39,280	62,500	46,500	48,825	51,266	25.4%	-25.6%	5.00%	5.00%
Other Contract Services	1,113,792	606,945	280,615	318,000	350,000	351,750	353,509	-20.7%	10.1%	0.50%	0.50%
Contractual	209,642	255,396	240,525	270,536	290,234	291,685	293,144	6.7%	7.3%	0.50%	0.50%
Debt Service (Principal and Interest)	437,882	449,382	541,562	553,151	551,300	705,119	703,256	4.7%	-0.3%	49.3%	-0.3%
Interfund Transfers - Expenditures	410,889	382,265	175,063	185,353	195,000	196,950	198,920	-13.8%	5.2%	1.0%	1.0%
Total Expenditures and Other Uses	\$4,988,928	\$3,837,448	\$3,814,585	\$4,417,626	\$4,558,100	\$4,561,863	\$4,981,488	-1.8%	15.8%	3.3%	9.2%
Surplus (Deficit)	(\$178,683)	\$741,547	\$903,593	\$0	\$0	\$116,660	(\$179,250)				
Budgetary Reserves											
Fund Equity, Beg. of Year	3,157,956	2,979,273	3,720,820	4,624,413	4,624,413	4,624,413	4,741,074				
Cumulative Effect of Change in Accounting	0	0	0	0	0	-	-				
Use of Fund Balance	0	0	0	0	0	-	-				
Transfer to Capital Reserves	-	-	-	-	-	-	-				
Fund Equity, End of Year	2,979,273	3,720,820	4,624,413	4,624,413	4,624,413	4,741,074	4,561,824				
Capital Reserves within Operating Fund Balance	660,842	1,643,367	2,663,367	3,525,867	3,525,867	3,525,867	3,525,867				
Nonspendable and Restricted Fund Balance	238,931	165,222	214,896	214,896	214,896	214,896	214,896				
Unrestricted Fund Balance	\$2,079,500	\$1,912,231	\$1,746,150	\$883,650	\$883,650	\$1,000,311	\$821,061				
Unrestricted Fund Balance % of Expenditures	41.7%	49.8%	45.8%	20.0%	19.4%	21.9%	16.5%				

**Town of Bethlehem
Financial Plan, Fiscal Year 2019
Ambulance Fund**

			Budget		Budget		Projection		Avg Ann	18 Bdgt to		
	2015	2016	2017	2018	2019	2020	2021	Increase 2015-	19 Bdgt	2020	2021	
								2019 (Proj)				
Delmar Bethlehem EMS												
Revenues												
Real Property Taxes - DBEMS	197,500	197,500	199,000	172,422	187,991	92,448	94,297	-1.0%	9.0%	-46.4%	2.0%	
PILOT	549	549	552	563	568	563	573	0.7%	0.9%	-0.1%	1.8%	
Total Revenues and Other Sources	\$198,049	\$198,049	\$199,552	\$172,985	\$188,559	\$93,011	\$94,870	-1.0%	-13.3%	-46.2%	2.0%	
Expenditures												
Expenditures	198,049	198,049	199,552	172,985	188,559	93,011	94,870	-1.0%	9.0%	-46.2%	2.0%	
Total Expenditures and Other Uses	\$198,049	\$198,049	\$199,552	\$172,985	\$188,559	\$93,011	\$94,870	-1.0%	-13.3%	-46.2%	2.0%	
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A				
Albany County ALS/Paramedic Service												
Revenues												
Real Property Taxes - County ALS	912,053	976,564	984,339	1,038,478	1,059,248	1,033,748	1,054,423	3.0%	2.0%	-0.5%	2.0%	
PILOT	0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	
Total Revenues and Other Sources	\$912,053	\$976,564	\$984,339	\$1,038,478	\$1,059,248	\$1,033,748	\$1,054,423	3.0%	5.5%	-0.5%	2.0%	
Expenditures												
Albany County Sheriff	912,053	976,564	984,339	1,013,478	1,059,248	1,033,748	1,054,423	3.0%	4.5%	2.0%	2.0%	
ALS Paramedic Study	0	0	0	25,000	0	-	-	N/A	-100.0%	N/A	N/A	
Total Expenditures and Other Uses	\$912,053	\$976,564	\$984,339	\$1,038,478	\$1,059,248	\$1,033,748	\$1,054,423	3.0%	5.5%	-0.5%	2.0%	
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A				
Actual County Billing	\$908,930	\$976,564	\$984,337	\$1,038,478				3.4%				
Total Ambulance/EMS	\$1,110,102	\$1,174,613	\$1,183,891	\$1,211,463	\$1,247,807	\$1,126,759	\$1,149,293	2.4%				