

**Town of Bethlehem
Financial Plan, Fiscal Year 2020**

Combined - Detail

									19 Bdgt to	19 Bdgt to	Out Year	
	2015	2016	2017	2018	Budget 2019	Budget 2020	Projection 2021	Projection 2022	20 Bdgt Dollars	20 Bdgt Percent	Assumptions 2021	Assumptions 2022
Revenues												
Real Property Taxes	\$12,909,725	\$12,957,607	\$13,324,001	\$13,725,612	\$14,132,174	\$14,678,739	\$15,008,504	\$15,346,675	\$546,565	3.9%	2.2%	2.3%
Payments In Lieu of Taxes	313,517	326,189	344,688	333,372	341,455	326,979	333,512	340,176	-14,476	-4.2%	2.0%	2.0%
Sales and Use Tax	11,303,130	11,401,424	11,470,119	12,183,704	11,939,465	12,331,069	12,331,069	12,331,069	391,604	3.3%	0.0%	0.0%
Mortgage Recording Taxes	1,446,951	1,228,270	1,131,428	1,168,036	985,000	965,000	974,650	984,397	-20,000	-2.0%	1.0%	1.0%
State Aid	696,095	600,511	558,187	527,158	538,255	581,579	581,579	581,579	43,324	8.0%	0.0%	0.0%
Federal Aid	450,531	130,547	437,953	127,437	47,084	50,120	50,120	50,120	3,036	6.4%	0.0%	0.0%
Interfund Transfers - Revenue	434,547	413,513	427,054	449,978	475,000	492,000	497,400	502,878	17,000	3.6%	1.1%	1.1%
Fines and Forfeitures	369,455	381,302	396,704	425,558	425,000	385,154	389,006	392,896	-39,846	-9.4%	1.0%	1.0%
Cable Franchise Fees	658,621	680,982	688,983	685,275	688,560	668,800	675,488	682,243	-19,760	-2.9%	1.0%	1.0%
Refuse and Garbage Charges	201,663	318,042	372,122	471,271	350,000	448,333	448,333	448,333	98,333	28.1%	0.0%	0.0%
Interest Income	35,677	17,684	25,552	108,011	130,300	224,821	228,847	232,950	94,521	72.5%	1.8%	1.8%
Metered Water Charges	7,051,307	7,613,375	6,814,654	7,136,577	7,552,195	7,665,477	7,895,441	8,132,305	113,282	1.5%	3.0%	3.0%
Sewer Charges	2,642,021	2,847,685	2,610,708	2,818,195	2,956,100	2,994,529	3,084,365	3,176,896	38,429	1.3%	3.0%	3.0%
Charges for Services	2,031,683	1,882,715	2,071,370	2,048,897	1,892,710	1,878,306	1,903,382	1,928,837	-14,404	-0.8%	1.3%	1.3%
Rental Income	308,872	275,381	296,903	308,275	272,000	272,000	272,520	273,045		0.0%	0.2%	0.2%
Insurance Recoveries	94,758	174,806	160,896	229,305	95,000	103,925	95,000	70,000	8,925	9.4%	-8.6%	-26.3%
Use of Fund Balance	0	0	0	0	0	766,389	768,040	774,417	766,389	N/A	0.2%	0.0%
Other Revenue	333,021	511,226	331,034	738,000	238,660	193,800	235,027	237,418	-44,860	-18.8%	21.3%	1.0%
Total Revenues and Other Sources	\$41,281,573	\$41,761,259	\$41,462,356	\$43,484,661	\$43,058,958	\$45,027,020	\$45,820,167	\$46,702,039	\$1,968,062	4.6%	1.8%	1.9%
Expenditures												
Personal Services	\$15,220,305	\$15,647,032	\$15,885,289	\$16,536,265	\$17,112,722	\$17,448,356	\$17,797,323	\$18,153,270	\$335,634	2.0%	2.0%	2.0%
Health Insurance	2,261,803	2,328,645	2,272,871	2,386,057	2,573,615	2,697,137	2,831,994	2,973,594	123,522	4.8%	5.0%	5.0%
Employee Retirement System	1,912,846	1,689,458	1,646,347	1,650,666	1,648,369	1,716,145	1,783,933	1,975,884	67,776	4.1%	4.0%	10.8%
Police Retirement System	873,280	871,671	959,534	987,636	976,207	1,005,905	1,052,177	1,123,725	29,698	3.0%	4.6%	6.8%
Other Employee Benefits and Payroll Taxes	2,119,217	2,220,235	2,229,770	2,332,665	2,508,064	2,542,344	2,593,191	2,645,055	34,280	1.4%	2.0%	2.0%
Retiree Health Insurance	758,077	760,968	761,953	746,302	839,395	991,011	1,040,562	1,092,590	151,616	18.1%	5.0%	5.0%
Equipment and Capital Outlay	1,639,766	1,267,431	1,459,384	1,557,736	1,906,160	1,709,500	1,977,000	1,398,232	-196,660	-10.3%	15.6%	-29.3%
Paving	497,000	907,045	506,690	385,368	782,000	684,000	702,350	721,618	-98,000	-12.5%	2.7%	2.7%
Vehicle Maintenance	388,142	411,541	432,959	541,988	422,200	469,700	471,891	474,093	47,500	11.3%	0.5%	0.5%
Gasoline & Diesel Fuel	305,618	217,983	262,031	353,637	349,499	404,170	415,325	426,809	54,671	15.6%	2.8%	2.8%
Road Materials	207,842	350,644	255,493	143,753	236,259	293,750	297,038	300,396	57,491	24.3%	1.1%	1.1%
Salt & Sand	188,226	101,479	152,640	292,621	217,000	235,500	236,678	237,861	18,500	8.5%	0.5%	0.5%
All Other Supplies	683,808	582,993	635,187	677,250	739,800	725,000	728,348	731,712	-14,800	-2.0%	0.5%	0.5%
Albany Water Contract	1,771,363	1,666,000	1,701,000	1,701,000	2,000,000	2,000,000	2,040,000	2,050,200		0.0%	2.0%	0.5%
Engineers	353,843	73,316	489,342	175,620	245,850	278,500	279,893	281,292	32,650	13.3%	0.5%	0.5%
Taxes: Town of New Scotland	393,368	396,879	390,569	401,474	420,000	424,500	426,623	428,756	4,500	1.1%	0.5%	0.5%
Equipment Repairs	252,878	163,681	161,191	181,585	194,150	289,550	220,378	221,209	95,400	49.1%	-23.9%	0.4%
Property Repairs	157,556	164,152	98,830	97,095	189,472	216,100	217,181	218,266	26,628	14.1%	0.5%	0.5%
Electricity	887,016	770,667	792,602	873,562	927,760	859,876	868,475	877,160	-67,884	-7.3%	1.0%	1.0%
Chemicals	202,132	195,223	235,778	203,977	328,500	331,000	332,655	334,318	2,500	0.8%	0.5%	0.5%
Maintenance Contracts	101,564	143,997	221,171	227,907	243,385	234,050	245,753	258,040	-9,335	-3.8%	5.0%	5.0%
Other Contract Services	2,048,644	1,418,781	868,851	659,763	1,167,926	1,214,884	1,220,958	1,227,063	46,958	4.0%	0.5%	0.5%
Contractual	2,281,152	2,311,155	2,448,074	2,787,162	2,910,802	3,140,461	2,980,400	2,985,605	229,659	7.9%	-5.1%	0.2%
Debt Service (Principal and Interest)	2,146,302	1,992,372	2,175,774	2,643,256	2,412,016	3,271,350	3,422,962	3,540,062	859,334	35.6%	4.6%	3.4%
Interfund Transfers - Expenditures	418,807	393,805	415,495	437,764	460,000	480,000	484,800	489,648	20,000	4.3%	1.0%	1.0%
Ambulance Charges	1,110,102	1,174,613	1,183,891	1,211,463	1,247,807	1,217,231	1,488,017	2,064,240	-30,576	-2.5%	22.2%	38.7%
Total Expenditures and Other Uses	\$39,180,656	\$38,221,766	\$38,642,716	\$40,193,572	\$43,058,958	\$44,880,020	\$46,155,900	\$47,230,695	\$1,821,062	4.2%	2.8%	2.3%
Surplus (Deficit)	\$2,100,917	\$3,539,493	\$2,819,640	\$3,291,089	\$0	\$147,000	-\$335,733	-\$528,657				

**Town of Bethlehem
Financial Plan, Fiscal Year 2020
General Fund**

	Actual		Budget		Budget		Projection		Avg Ann Increase 2016- 2020 (Proj)	19 Bdgt to 20 Bdgt	2021	2022
	2016	2017	2018	2019	2020	2021	2022					
Revenues												
Real Property Taxes	\$2,101,402	\$2,405,610	\$3,160,795	\$3,254,911	\$3,404,963	3,473,062	3,542,524	10.1%	4.6%	2.0%	2.0%	
Payments In Lieu of Taxes	92,129	105,015	120,963	123,750	120,513	122,923	125,382	5.5%	-2.6%	2.0%	2.0%	
Sales and Use Tax	11,401,424	11,470,119	12,183,704	11,939,465	12,331,069	12,331,069	12,331,069	1.6%	3.3%	0.0%	0.0%	
Mortgage Recording Taxes	1,228,270	1,131,428	1,168,036	985,000	965,000	974,650	984,397	-4.7%	-2.0%	1.0%	1.0%	
State Aid	256,448	169,724	186,652	149,538	170,038	170,038	170,038	-7.9%	13.7%	0.0%	0.0%	
Federal Aid	64,015	74,026	55,980	47,084	50,120	50,120	50,120	-4.8%	6.4%	0.0%	0.0%	
Interfund Transfers - Revenue	393,805	415,495	437,764	460,000	480,000	484,800	489,648	4.0%	4.3%	1.0%	1.0%	
Fines and Forfeitures	381,302	396,704	425,558	425,000	385,154	389,006	392,896	0.2%	-9.4%	1.0%	1.0%	
Cable Franchise Fees	680,982	688,983	685,275	688,560	668,800	675,488	682,243	-0.4%	-2.9%	1.0%	1.0%	
Refuse and Garbage Charges	318,042	372,122	471,271	350,000	448,333	448,333	448,333	7.1%	28.1%	0.0%	0.0%	
Interest Income	6,758	25,552	108,011	40,300	87,523	89,273	91,059	66.9%	117.2%	2.0%	2.0%	
Charges for Services	1,113,891	1,380,024	1,332,969	1,243,910	1,228,006	1,240,286	1,252,689	2.0%	-1.3%	1.0%	1.0%	
Rental Income	80,000	85,000	85,000	52,000	52,000	52,520	53,045	-8.3%	0.0%	1.0%	1.0%	
Insurance Recoveries	156,814	114,338	201,608	95,000	95,000	95,000	70,000	-9.5%	0.0%	0.0%	0.0%	
Retirement and Water Reserves	-	-	-	-	-	47,884	215,808	N/A	N/A	0.0%	0.0%	
Use of Fund Balance	-	-	-	-	-	-	-	N/A	N/A	-	-	
Other Revenue	410,084	231,125	224,926	212,660	173,800	214,787	216,934	-15.8%	-18.3%	1.0%	1.0%	
Total Revenues and Other Sources	\$18,685,366	\$19,065,265	\$20,848,512	\$20,067,178	\$20,660,319	\$20,859,239	\$21,116,183	2.0%	3.0%	3.9%	1.2%	
Expenditures												
Personal Services	\$10,038,414	\$10,166,592	\$10,514,061	\$10,785,120	\$11,098,091	11,320,053	11,546,454	2.0%	2.9%	2.0%	2.0%	
Health Insurance	1,285,185	1,234,510	1,298,642	1,421,459	1,489,626	1,564,107	1,642,313	3.0%	4.8%	5.0%	5.0%	
Employee Retirement System	826,884	818,640	817,804	823,643	861,651	895,686	992,062	0.8%	4.6%	4.0%	10.8%	
Police Retirement System	871,671	959,534	987,636	976,207	1,005,905	1,052,177	1,123,725	2.9%	3.0%	4.6%	6.8%	
Other Employee Benefits and Payroll Taxes	1,044,268	1,103,307	1,125,655	1,184,120	1,237,807	1,262,563	1,287,814	3.5%	4.5%	2.0%	2.0%	
Retiree Health Insurance	475,838	508,870	528,601	548,308	647,667	680,050	714,053	6.4%	18.1%	5.0%	5.0%	
Equipment and Capital Outlay	542,451	415,838	490,590	500,660	314,500	335,000	221,232	-10.3%	-37.2%	-33.1%	-34.0%	
Vehicle Maintenance	116,597	141,006	150,947	134,200	151,700	152,459	153,221	5.4%	13.0%	0.5%	0.5%	
Gasoline & Diesel Fuel	83,647	96,584	132,315	130,469	138,805	142,969	147,258	10.7%	6.4%	3.0%	3.0%	
Road Materials	1,126	41,830	24	1,000	1,000	1,005	1,010	-2.3%	0.0%	0.5%	0.5%	
All Other Supplies	47,519	50,812	47,409	55,800	55,500	55,500	55,500	3.2%	-0.5%	0.0%	0.0%	
Engineers	85,427	133,463	36,462	36,850	38,500	38,693	38,886	-14.7%	4.5%	0.5%	0.5%	
Equipment Repairs	51,979	63,745	38,842	69,650	54,050	54,050	54,050	0.8%	-22.4%	0.0%	0.0%	
Property Repairs	89,548	76,597	56,742	116,472	118,100	118,691	119,284	5.7%	1.4%	0.5%	0.5%	
Electricity	327,651	332,863	361,081	389,480	403,468	407,503	411,578	4.3%	3.6%	1.0%	1.0%	
Chemicals	16,866	16,530	14,600	22,500	20,000	20,100	20,201	3.5%	-11.1%	0.5%	0.5%	
Maintenance Contracts	64,496	60,450	52,135	91,885	80,050	84,053	88,255	4.4%	-12.9%	5.0%	5.0%	
Other Contract Services	287,182	347,037	233,831	429,726	376,184	378,065	379,955	5.5%	-12.5%	0.5%	0.5%	
Contractual	1,561,809	1,673,597	1,969,514	1,929,780	2,104,669	1,939,429	1,939,429	6.1%	9.1%	0.5%	0.5%	
Debt Service (Principal and Interest)	294,044	293,766	656,784	419,849	463,046	472,480	476,031	9.5%	10.3%	12.5%	0.8%	
Interfund Transfers - Expenditures	-	-	-	-	-	-	-	N/A	N/A	0.0%	0.0%	
Total Expenditures and Other Uses	\$18,112,602	\$18,535,571	\$19,513,675	\$20,067,178	\$20,660,319	\$20,974,631	\$21,412,310	3.1%	3.0%	4.5%	2.1%	
Surplus (Deficit)	\$572,764	\$529,694	\$1,334,837	\$0	\$0	(\$115,392)	(\$296,127)					
Budgetary Reserves												
Fund Equity, Beg. of Year	\$6,523,379	\$6,135,299	\$6,638,653	\$7,950,490	\$7,950,490	\$7,950,490	\$7,835,098					
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	-\$960,844	-\$26,340	-\$23,000	\$0	\$0	\$0	\$0					
Fund Equity, End of Year	6,135,299	6,638,653	7,950,490	7,950,490	7,950,490	7,835,098	7,538,971					
Capital Reserves within Operating Fund Balance	1,079,463	1,429,463	1,979,463	2,999,463	2,999,463	2,999,463	2,999,463					
Nonspendable and Restricted Fund Balance	987,314	1,859,875	931,149	931,149	931,149	931,149	931,149					
Unrestricted Fund Balance	\$4,068,522	\$3,349,315	\$5,039,878	\$4,019,878	\$4,019,878	\$3,904,486	\$3,608,359					
Unrestricted Fund Balance % of Expenditures	22.5%	18.1%	25.8%	20.0%	19.5%	18.6%	16.9%					

**Town of Bethlehem
Financial Plan, Fiscal Year 2020
Highway Fund**

	Actual		Budget		Budget		Avg Ann Increase 2016- 2020 (Proj)	19 Bdgt to 20 Bdgt	2021	2022	
	2016	2017	2018	2019	2020	2021					2022
Revenues											
Real Property Taxes	6,120,536	6,161,219	6,135,298	\$6,323,609	\$6,473,817	6,603,293	6,735,359	1.1%	2.4%	2.0%	2.0%
Payments In Lieu of Taxes	233,511	239,121	211,846	217,137	205,888	210,006	214,206	-2.5%	-5.2%	2.0%	2.0%
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	344,063	388,463	219,197	388,717	411,541	411,541	411,541	3.6%	5.9%	0.0%	0.0%
Federal Aid	66,532	0	71,457	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Interfund Transfers - Revenue	19,708	11,559	12,214	15,000	12,000	12,600	13,230	-9.4%	-20.0%	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	3,777	0	0	30,000	50,298	51,304	52,330	67.8%	67.7%	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	2,599	11,181	14,067	9,000	10,500	10,500	10,500	32.2%	16.7%	0.0%	0.0%
Rental Income	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Insurance Recoveries	473	31,894	15,333	0	8,925	\$0	\$0	79.9%	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	74,890	25,243	168,921	11,000	5,000	5,050	5,101	-41.8%	-54.5%	1.0%	1.0%
Total Revenues and Other Sources	\$6,866,089	\$6,868,680	\$6,848,333	\$6,994,463	\$7,177,969	\$7,304,294	\$7,442,267	0.9%	2.6%	4.4%	1.9%
Expenditures											
Personal Services	2,504,025	2,564,179	2,765,350	2,938,120	2,975,473	3,034,982	3,095,682	3.5%	1.3%	2.0%	2.0%
Health Insurance	474,209	471,095	511,205	544,074	563,352	591,520	621,096	3.5%	3.5%	5.0%	5.0%
Employee Retirement System	422,831	373,515	381,179	383,379	404,678	420,663	465,926	-0.9%	5.6%	4.0%	10.8%
Other Employee Benefits and Payroll Taxes	674,370	620,598	663,335	733,199	726,131	740,654	755,467	1.5%	-1.0%	2.0%	2.0%
Retiree Health Insurance	173,826	152,428	135,992	161,560	174,447	183,169	192,328	0.1%	8.0%	5.0%	5.0%
Equipment and Capital Outlay	80,017	69,423	133,262	157,000	137,000	-	-	11.4%	-12.7%	-100.0%	0.0%
Paving	907,045	506,690	385,368	782,000	684,000	702,350	721,618	-5.5%	-12.5%	0.0%	0.0%
Vehicle Maintenance	235,935	241,072	324,172	225,000	245,000	246,225	247,456	0.8%	8.9%	0.5%	0.5%
Gasoline & Diesel Fuel	85,491	113,711	148,189	149,241	188,624	194,283	200,111	17.1%	26.4%	3.0%	3.0%
Road Materials	179,716	81,258	57,877	123,009	180,000	180,900	181,805	0.0%	46.3%	0.5%	0.5%
Salt & Sand	101,479	152,640	292,621	217,000	235,500	236,678	237,861	18.3%	8.5%	0.5%	0.5%
All Other Supplies	77,107	78,704	98,447	108,000	109,500	110,048	110,598	7.3%	1.4%	0.5%	0.5%
Engineers	2,900	1,590	6,025	0	3,000	3,015	3,030	0.7%	N/A	0.5%	0.5%
Chemicals	3,484	5,204	4,419	5,500	5,500	5,528	5,555	9.6%	0.0%	0.5%	0.5%
Other Contract Services	151,465	64,177	53,940	113,000	74,000	74,370	74,742	-13.3%	-34.5%	0.5%	0.5%
Contractual	111,876	115,660	116,054	129,585	129,006	129,651	130,299	2.9%	-0.4%	0.5%	0.5%
Debt Service (Principal and Interest)	184,782	241,119	224,995	224,796	272,758	275,294	275,289	8.1%	21.3%	22.5%	0.0%
Interfund Transfers - Expenditures	0	0	0	0	0	-	-	N/A	N/A	1.0%	1.0%
Total Expenditures and Other Uses	\$6,370,663	\$5,853,778	\$6,302,430	\$6,994,463	\$7,177,969	\$7,129,328	\$7,318,862	2.4%	19.5%	1.9%	2.7%
Surplus (Deficit)	\$495,426	\$1,014,902	\$545,903	\$0	\$0	\$174,966	\$123,405				
Budgetary Reserves											
Fund Equity, Beg. of Year	3,093,056	3,462,132	4,047,120	4,029,514	4,029,514	4,029,514	4,204,481				
Cumulative Effect of Change In Accounting	0	0	0	0	0	-	-				
Use of Fund Balance	0	0	0	0	0	-	-				
Transfer to Capital Reserves	-126,350	-429,914	-563,509	0	0	-	-				
Fund Equity, End of Year	3,462,132	4,047,120	4,029,514	4,029,514	4,029,514	4,204,481	4,327,885				
Capital Reserves within Operating Fund Balance	645,127	877,713	1,233,859	1,853,859	1,853,859	1,853,859	1,853,859				
Nonspendable and Restricted Fund Balance	751,205	895,196	773,913	773,913	773,913	773,913	773,913				
Unrestricted Fund Balance	\$2,065,800	\$2,274,211	\$2,021,742	\$1,401,742	\$1,401,742	\$1,576,709	\$1,700,113				
Unrestricted Fund Balance % of Expenditures	32.4%	38.9%	32.1%	20.0%	19.5%	22.1%	23.2%				

**Town of Bethlehem
Financial Plan, Fiscal Year 2020
Water Fund**

	Actual		Budget	Budget	Projection		Avg Ann	19 Bdgt to			
	2016	2017	2018	2019	2020	2021	2022	Increase 2016-2020 (Proj)	20 Bdgt	2021	2022
Revenues											
Real Property Taxes	2,137,702	2,146,179	1,947,973	2,006,415	2,329,788	2,376,384	2,423,911	4.4%	16.1%	2.0%	2.0%
Payments In Lieu of Taxes	-	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Sales and Use Tax	-	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Mortgage Taxes	-	0	0	0	0	-	-	N/A	N/A	N/A	N/A
State Aid	-	0	0	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Federal Aid	-	0	0	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Interfund Transfers - Revenue	-	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Fines and Forfeitures	-	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Cable Franchise Fees	-	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Refuse and Garbage Charges	-	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Interest Income	4,685	0	0	30,000	40,000	40,800	41,616	41.2%	33.3%	2.0%	2.0%
Metered Water Charges	7,613,375	6,814,654	7,136,577	7,552,195	7,665,477	7,895,441	8,132,305	1.7%	1.5%	3.0%	3.0%
Sewer Charges	-	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Charges for Services	474,964	392,022	403,743	371,800	371,800	379,236	386,821	-1.9%	0.0%	2.0%	2.0%
Rental Income	195,381	211,903	223,275	220,000	220,000	220,000	220,000	-0.8%	0.0%	0.0%	0.0%
Insurance Recoveries	13,152	14,132	9,723	0	0	\$0	\$0	-100.0%	N/A	N/A	N/A
Retirement and Water Reserves	-	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Use of Fund Balance	-	0	0	0	766,389	768,040	774,417	N/A	100.0%	0.2%	0.8%
Other Revenue	16,937	47,452	277,357	11,000	11,000	11,110	11,221	-0.8%	0.0%	1.0%	1.0%
Total Revenues and Other Sources	\$10,456,196	\$9,626,342	\$9,998,648	\$10,191,410	\$11,404,454	\$11,691,011	\$11,990,291	3.0%	11.9%	14.7%	2.6%
Expenditures											
Personal Services	2,051,116	2,023,133	2,075,612	2,164,973	2,155,213	2,198,317	2,242,284	1.8%	-0.5%	2.0%	2.0%
Health Insurance	378,669	359,022	345,289	367,015	383,512	402,688	422,822	2.1%	4.5%	5.0%	5.0%
Employee Retirement System	287,524	290,704	286,740	279,973	283,033	294,213	325,870	-3.1%	1.1%	4.0%	10.8%
Other Employee Benefits and Payroll Taxes	342,997	340,889	365,887	394,594	383,421	391,089	398,911	3.4%	-2.8%	2.0%	2.0%
Retiree Health Insurance	48,271	41,391	26,534	71,381	116,219	122,030	128,131	17.7%	62.8%	5.0%	5.0%
Equipment and Capital Outlay	509,806	593,485	733,825	618,500	833,000	882,000	737,000	8.3%	34.7%	42.6%	-16.4%
Vehicle Maintenance	30,382	22,070	33,821	33,000	38,000	38,190	38,381	-1.5%	15.2%	0.5%	0.5%
Gasoline & Diesel Fuel	27,174	25,928	41,629	36,447	38,812	39,006	39,201	4.4%	6.5%	0.5%	0.5%
Road Materials	111,183	130,795	81,541	72,250	72,750	74,933	77,180	4.4%	0.7%	3.0%	3.0%
All Other Supplies	382,551	453,199	416,266	455,000	440,000	442,200	444,411	-0.5%	-3.3%	0.5%	0.5%
Albany Water Contract	1,666,000	1,701,000	1,701,000	2,000,000	2,000,000	2,040,000	2,050,200	2.5%	0.0%	2.0%	0.5%
Engineers	90,359	298,467	127,180	164,000	197,000	197,985	198,975	26.5%	20.1%	0.5%	0.5%
Taxes: Town of New Scotland	396,879	390,569	401,474	420,000	424,500	426,623	428,756	1.5%	1.1%	0.5%	0.5%
Equipment Repairs	63,319	76,824	89,203	74,500	110,500	111,053	111,608	-3.8%	48.3%	0.5%	0.5%
Property Repairs	59,582	14,906	18,858	45,000	70,000	70,350	70,702	-0.9%	55.6%	0.5%	0.5%
Electricity	249,744	250,350	283,918	311,803	221,769	223,987	226,227	-6.2%	-28.9%	1.0%	1.0%
Chemicals	143,033	185,645	158,571	260,500	260,500	261,803	263,112	10.0%	0.0%	0.5%	0.5%
Maintenance Contracts	56,884	121,441	140,922	105,000	108,000	113,400	119,070	42.8%	2.9%	5.0%	5.0%
Other Contract Services	373,189	177,022	127,514	275,200	412,700	414,764	416,837	-2.3%	50.0%	0.5%	0.5%
Contractual	382,074	418,292	459,209	561,203	596,432	599,414	602,411	6.3%	6.3%	0.5%	0.5%
Debt Service (Principal and Interest)	1,064,164	1,099,327	1,213,853	1,216,071	1,982,093	2,047,332	2,159,505	13.5%	63.0%	68.4%	5.5%
Interfund Transfers - Expenditures	229,015	240,432	254,548	265,000	277,000	279,770	282,568	2.6%	4.5%	1.0%	1.0%
Total Expenditures and Other Uses	\$8,943,915	\$9,254,891	\$9,383,394	\$10,191,410	\$11,404,454	\$11,671,144	\$11,784,161	4.2%	10.1%	14.5%	1.0%
Surplus (Deficit)	\$1,512,281	\$371,451	\$615,254	\$0	\$0	\$19,867	\$206,130				
								112,173			
								831,261			
Budgetary Reserves											
Fund Equity, Beg. of Year	4,270,652	5,291,792	5,663,243	3,864,746	3,864,746	3,098,358	2,350,184				
Cumulative Effect of Change in Accounting	0	0	0	0	0	-	-				
Use of Fund Balance	0	0	0	0	-766,388	(768,040)	(774,417)				
Transfer to Capital Reserves	(491,141)	-	(2,413,751)	-	-	-	-				
Fund Equity, End of Year	5,291,792	5,663,243	3,864,746	3,864,746	3,098,358	2,350,184	1,781,897				
Capital Reserves within Operating Fund Balance	1,444,947	2,904,947	1,044,195	1,517,694	1,517,694	1,517,694	1,517,694				
Nonspendable and Restricted Fund Balance	397,085	218,598	182,682	308,770	308,770	308,770	308,770				
Unrestricted Fund Balance	\$3,449,760	\$2,539,698	\$2,637,869	\$2,038,282	\$1,271,894	\$523,720	-\$44,567				
Unrestricted Fund Balance % of Expenditures	38.6%	27.4%	28.1%	20.0%	11.2%	4.5%	-0.4%				

**Town of Bethlehem
Financial Plan, Fiscal Year 2020
Sewer Fund**

	2014	2015	2016	Actual 2017	2018	Budget 2019	Budget 2020	Projection 2021 2022		Avg Ann Increase 2016- 2020 (Proj)	19 Bdgt to 20 Bdgt	2021	2022
Revenues													
Real Property Taxes	1,627,149	1,689,146	1,423,903	1,427,654	1,270,646	1,300,000	1,106,518	1,128,648	1,151,221	-8.1%	-14.9%	2.0%	2.0%
Payments In Lieu of Taxes	0	0	0	0	0	0	0	-	-	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
Mortgage Taxes	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
State Aid	126,501	43,805	0	0	121,309	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Federal Aid	379,504	131,415	0	363,927	0	0	0	-	-	-100.0%	N/A	-100.0%	-100.0%
Interfund Transfers - Revenue	0	0	0	0	0	0	0	-	-	N/A	N/A	0.0%	0.0%
Fines and Forfeitures	0	0	0	0	0	0	0	-	-	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
Refuse and Garbage Charges	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Interest Income	3,872	6,332	2,464	0	0	30,000	47,000	47,470	47,945	49.3%	56.7%	1.0%	1.0%
Metered Water Charges	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Sewer Charges	2,410,795	2,642,021	2,847,685	2,610,708	2,818,195	2,956,100	2,994,529	3,084,365	3,176,896	2.5%	1.3%	3.0%	3.0%
Charges for Services	325,358	279,755	291,261	288,143	298,118	268,000	268,000	273,360	278,827	-0.9%	0.0%	2.0%	2.0%
Rental Income	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Insurance Recoveries	3,554	357	4,367	532	2,641	0	0	-	-	-100.0%	N/A	0.0%	0.0%
Retirement and Water Reserves	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Use of Fund Balance	0	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Other Revenue	1,139	17,414	9,315	27,214	66,796	4,000	4,000	4,080	4,162	-25.5%	0.0%	2.0%	2.0%
Total Revenues and Other Sources	\$4,877,873	\$4,810,246	\$4,578,995	\$4,718,178	\$4,577,705	\$4,558,100	\$4,420,047	\$4,537,923	\$4,659,051	-1.7%	-3.0%	-0.4%	2.7%
Expenditures													
Personal Services	1,205,156	1,053,816	1,053,477	1,131,385	1,181,242	1,224,509	1,219,579	1,243,971	1,268,850	3.0%	-0.4%	2.0%	2.0%
Health Insurance	188,627	188,290	190,582	208,244	230,921	241,067	260,647	273,679	287,363	6.7%	8.1%	5.0%	5.0%
Employee Retirement System	214,756	186,756	152,219	163,488	164,943	161,374	166,783	173,371	192,026	-2.2%	3.4%	4.0%	10.8%
Other Employee Benefits and Payroll Taxes	164,994	158,466	158,600	164,976	177,788	196,151	194,985	198,885	202,862	4.2%	-0.6%	2.0%	2.0%
Retiree Health Insurance	41,982	60,880	63,033	59,264	55,175	58,146	52,678	55,312	58,077	-2.9%	-9.4%	5.0%	5.0%
Equipment and Capital Outlay	76,545	494,098	135,157	380,638	200,059	630,000	425,000	760,000	440,000	-3.0%	-32.5%	20.6%	-42.1%
Vehicle Maintenance	14,524	24,244	28,627	28,811	33,048	30,000	35,000	35,018	35,035	7.6%	16.7%	0.05%	0.05%
Gasoline & Diesel Fuel	43,901	28,331	21,671	25,808	31,504	33,342	37,929	39,067	40,239	6.0%	13.8%	3.00%	3.00%
Road Materials	38,368	28,828	58,619	1,610	4,311	40,000	40,000	40,200	40,401	6.8%	0.0%	0.50%	0.50%
All Other Supplies	130,560	93,739	75,816	52,472	115,128	121,000	120,000	120,600	121,203	5.1%	-0.8%	0.50%	0.50%
Engineers	7,592	171,622	-105,370	55,822	5,953	45,000	40,000	40,200	40,401	-25.3%	-11.1%	0.50%	0.50%
Equipment Repairs	85,125	58,498	48,278	19,907	53,540	50,000	55,000	55,275	55,551	-1.2%	10.0%	0.50%	0.50%
Property Repairs	4,967	3,646	15,022	7,327	21,495	28,000	28,000	28,140	28,281	50.3%	0.0%	0.50%	0.50%
Electricity	306,670	230,510	193,272	209,389	228,563	226,477	234,639	236,985	239,355	0.4%	3.6%	1.00%	1.00%
Chemicals	26,203	20,019	31,840	28,399	26,387	40,000	45,000	45,225	45,451	17.6%	12.5%	0.50%	0.50%
Maintenance Contracts	58,119	14,979	22,617	39,280	34,850	46,500	46,000	48,300	50,715	25.2%	-1.1%	5.00%	5.00%
Other Contract Services	281,255	1,113,792	606,945	280,615	244,478	350,000	352,000	353,760	355,529	-20.6%	0.6%	0.50%	0.50%
Contractual	243,796	209,642	255,396	240,525	242,385	290,234	310,354	311,906	313,465	8.2%	6.9%	0.50%	0.50%
Debt Service (Principal and Interest)	386,354	437,882	449,382	541,562	547,624	551,300	553,453	627,856	629,237	4.8%	0.4%	49.3%	0.2%
Interfund Transfers - Expenditures	170,806	175,748	164,790	175,063	183,216	195,000	203,000	205,030	207,080	2.9%	4.1%	1.0%	1.0%
Total Expenditures and Other Uses	\$3,690,301	\$4,753,787	\$3,619,973	\$3,814,585	\$3,782,610	\$4,558,100	\$4,420,047	\$4,892,779	\$4,651,123	-1.4%	19.5%	7.3%	-4.9%
Surplus (Deficit)	\$1,187,572	\$56,458	\$959,022	\$903,593	\$795,095	\$0	\$0	(\$354,856)	\$7,928				
Budgetary Reserves													
Fund Equity, Beg. of Year	1,970,383	3,157,956	2,979,273	3,720,820	4,624,413	3,812,769	3,812,769	3,812,769	3,457,913				
Cumulative Effect of Change in Accounting	1	0	0	0	0	0	0	-	-				
Use of Fund Balance	0	0	0	0	0	0	0	-	-				
Transfer to Capital Reserves	-	(235,141)	(217,475)	-	(1,606,740)	-	-	-	-				
Fund Equity, End of Year	3,157,956	2,979,273	3,720,820	4,624,413	3,812,769	3,812,769	3,812,769	3,457,913	3,465,841				
Capital Reserves within Operating Fund Balance	895,983	660,842	1,643,367	2,663,367	1,919,127	2,653,127	2,653,127	2,653,127	2,653,127				
Nonspendable and Restricted Fund Balance	1,001,660	238,931	165,222	214,896	247,818	247,818	247,818	247,818	247,818				
Unrestricted Fund Balance	\$1,260,313	\$2,079,500	\$1,912,231	\$1,746,150	\$1,645,824	\$911,824	\$911,824	\$556,968	\$564,896				
Unrestricted Fund Balance % of Expenditures	34.2%	43.7%	52.8%	45.8%	43.5%	20.0%	20.6%	11.4%	12.1%				

**Town of Bethlehem
Financial Plan, Fiscal Year 2020
Ambulance Fund**

	2015	2016	2017	2018	Budget 2019	Budget 2020	Projection 2021	Projection 2022	Avg Ann Increase 2016- 2020 (Proj)	19 Bdgt to 20 Bdgt	2021	2022
Delmar Bethlehem EMS												
Revenues												
Real Property Taxes - DBEMS	197,500	197,500	199,000	172,422	187,991	157,297	160,443	163,652	-4.5%	-16.3%	-14.7%	2.0%
PILOT	549	549	552	563	568	578	583	588	1.0%	1.8%	2.6%	0.9%
Total Revenues and Other Sources	\$198,049	\$198,049	\$199,552	\$172,985	\$188,559	\$157,875	\$161,026	\$164,240	-4.4%	-5.5%	-14.6%	2.0%
Expenditures												
Expenditures	198,049	198,049	199,552	172,985	188,559	157,875	161,026	164,240	-4.4%	-16.3%	-14.6%	2.0%
Total Expenditures and Other Uses	\$198,049	\$198,049	\$199,552	\$172,985	\$188,559	\$157,875	\$161,026	\$164,240	-4.4%	-5.5%	-14.6%	2.0%
Surplus (Deficit)	\$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	1,206,356	1,266,674	1,330,007	5.8%	13.9%	19.6%	5.0%
PILOT	0	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	\$1,206,356	\$1,266,674	\$1,330,007	5.8%	7.6%	19.6%	5.0%
Expenditures												
Albany County Sheriff	912,053	976,564	984,339	1,038,478	1,059,248	1,206,356	1,326,992	1,900,000	5.8%	13.9%	25.3%	43.2%
ALS Paramedic Study	0	0	0	0	0	0	-	-	N/A	N/A	N/A	N/A
Total Expenditures and Other Uses	\$912,053	\$976,564	\$984,339	\$1,038,478	\$1,059,248	\$1,206,356	\$1,326,992	\$1,900,000	5.8%	7.6%	25.3%	43.2%
Surplus (Deficit)	\$0	\$0	\$0		(\$0)	\$0	(\$60,318)	(\$569,993)		N/A		
Actual County Billing	\$908,930	\$976,564	\$984,337	\$1,038,478	\$1,059,248				3.9%			
Total Ambulance/EMS	\$1,110,102	\$1,174,613	\$1,183,891		\$1,247,807	\$1,364,231	\$1,488,017	\$2,064,240	4.2%			