

**Town of Bethlehem**  
**2006 to 2010 Financial Analysis**  
**For 2012 Budget Process**

Prepared: 11/23/2011 4:36 PM

	General Fund	Highway Fund	Water Fund	Sewer Fund	Fund Total	Balances Transferred to Capital Reserves	Excluding Transfers to Capital Reserves	% Year over Year Change
<b>Revenues:</b>								
2010	16,746,543	5,910,180	8,830,928	3,906,223	35,393,874	-	35,393,874	2.23%
2009	15,882,890	6,433,792	8,383,119	3,920,426	34,620,227	-	34,620,227	(5.44%)
2008	18,839,348	6,004,854	7,964,325	3,803,605	36,612,132	-	36,612,132	5.65%
2007	16,467,415	5,884,400	8,110,530	4,193,284	34,655,629	-	34,655,629	2.51%
2006	16,145,760	5,714,424	7,972,190	3,974,140	33,806,514	-	33,806,514	
<b>Expenditures:</b>								
2010	16,909,714	5,171,729	8,220,524	3,793,373	34,095,340	-	34,095,340	0.25%
2009	16,448,888	6,448,208	7,972,288	3,139,499	34,008,883	-	34,008,883	(8.78%)
2008	19,014,692	6,161,734	8,374,622	3,732,364	37,283,412	-	37,283,412	10.03%
2007	16,663,912	5,840,969	8,828,482	4,085,123	35,418,486	(1,689,000)	33,729,486	14.10%
2006	16,145,232	5,663,522	6,765,801	3,550,027	32,124,582	(2,925,000)	29,199,582	
<b>Difference:</b>								
2010	(163,171)	738,451	610,404	112,850	1,298,534	-	1,298,534	
2009	(565,998)	(14,416)	410,831	780,927	611,344	-	611,344	
2008	(175,344)	(156,880)	(410,297)	71,241	(671,280)	-	(671,280)	
2007	(196,497)	43,431	(717,952)	108,161	(762,857)	1,689,000	926,143	
2006	528	50,902	1,206,389	424,113	1,681,932	2,925,000	4,606,932	

<b>Fund Balance:</b>								
2010	3,738,916	2,441,625	3,371,573	2,226,292	11,778,406	-	11,778,406	12.39%
2009	3,902,087	1,703,174	2,761,169	2,113,442	10,479,872	-	10,479,872	6.19%
2008	4,468,085	1,717,590	2,350,338	1,332,515	9,868,528	-	9,868,528	(6.37%)
2007	4,643,429	1,874,470	2,760,635	1,261,274	10,539,808	-	10,539,808	(6.75%)
2006	4,839,926	1,831,039	3,478,587	1,153,113	11,302,665	-	11,302,665	
<b>Changes in Fund Balance:</b>								
2010	(163,171)	738,451	610,404	112,850	1,298,534	-	1,298,534	
2009	(565,998)	(14,416)	410,831	780,927	611,344	-	611,344	
2008	(175,344)	(156,880)	(410,297)	71,241	(671,280)	-	(671,280)	
2007	(196,497)	43,431	(717,952)	108,161	(762,857)	1,689,000	926,143	
2006	(199,472)	(199,098)	(393,611)	(450,887)	(1,243,068)	2,925,000	1,681,932	
<b>Totals</b>	<b>(2,048,444)</b>	<b>738,752</b>	<b>324,422</b>	<b>1,056,465</b>	<b>71,195</b>	<b>4,614,000</b>	<b>4,685,195</b>	
<b>Budgeted Use of Fund Balance:</b>								
2010	(573,627)	(351,440)	(349,585)	(451,878)	(1,726,530)	-	(1,726,530)	
2009	(742,000)	(375,000)	(375,000)	(284,000)	(1,776,000)	-	(1,776,000)	
2008	(875,000)	(307,000)	(974,000)	(397,000)	(2,553,000)	-	(2,553,000)	
2007	(40,000)	(194,000)	(380,000)	-	(614,000)	-	(614,000)	
2006	(750,000)	(495,000)	(500,000)	-	(1,745,000)	-	(1,745,000)	

**Town of Bethlehem**  
**2006 to 2010 Financial Analysis**  
**For 2012 Budget Process**

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	General Fund	Highway Fund	Water Fund	Sewer Fund	Fund Total	Balances Transferred to Capital Reserves	Excluding Transfers to Capital Reserves	% Year over Year Change
<b>Difference Between Budgeted Use of Fund Balance and Change in Fund Balance:</b>								
2010	410,456	1,089,891	959,989	564,728	3,025,064	-	3,025,064	
2009	176,002	360,584	785,831	1,064,927	2,387,344	-	2,387,344	
2008	699,656	150,120	563,703	468,241	1,881,720	-	1,881,720	
2007	(156,497)	237,431	(337,952)	108,161	(148,857)	1,689,000	1,540,143	
2006	550,528	295,902	106,389	(450,887)	501,932	2,925,000	3,426,932	

<b>Tax Levy:</b>							
Proposed 2012	2,078,649	4,094,515	1,942,344	1,527,234	9,642,742	1.27%	
2011	2,078,649	3,973,588	1,942,344	1,527,234	9,521,815	1.61%	
2010	2,056,672	3,903,328	1,910,800	1,500,230	9,371,030	2.14%	
2009	1,393,000	4,171,000	2,010,800	1,600,000	9,174,800	7.30%	
2008	1,324,000	3,889,000	1,770,000	1,568,000	8,551,000	2.72%	
2007	1,217,400	3,744,000	1,800,000	1,563,000	8,324,400	2.79%	
2006	951,300	3,590,000	1,890,100	1,667,000	8,098,400		

2006 through 2010 Financial Information obtained from public financial statements posted on Town of Bethlehem website.

2011 Tax Levy information obtained from 2011 publicly posted budget.

2008 - Town expensed an additional one time contribution of \$1.9M to the state pension fund for the Police from the General Fund which was funded via Pension Obligation bond through revenue.

2007 - Town transferred \$1,689,000 excess fund balance from Highway, Water and Sewer into capital reserve funds.

2006 - Town transferred \$2,925,000 excess fund balance from General Fund, Highway, Water and Sewer into capital reserve funds.

**Town of Bethlehem**  
**Analysis of Fund Balance**  
**As of September 28, 2011 - updated for budget workshop 10-20-11**

Last Printed: 11/28/2011

Pursuant to Chapter 528 of the Laws of 2000, as required by amendments to Town Law Article 8, the following schedule is presented as an estimate of fund balance for each of the Town's operating funds.

	General Fund	Highway Fund	Water Fund	Sewer Fund
Fund Balance at 12/31/10	3,738,916	2,441,625	3,371,572	2,226,292
Estimated Surplus (Deficit) for 2011 as of 9/22/2011	0	(412,910)	(685,429)	(757,816)
Est. Fund Balance at 12/31/11	3,738,916	2,028,715	2,686,143	1,468,476
Less appropriations and designations:				
Estimated encumbrances at current year end	50,000	100,000	100,000	70,000
Appropriated in the subsequent year's original budget	112,249	248,614	344,166	263,756
Reserved for inventory	60,000	365,000	10,000	10,000
Prepaid Expenses	1,355,846	303,537	218,035	152,815
	1,578,095	1,017,151	672,201	496,571
<b>= Est. unappropriated, unreserved fund balance</b>	<b>2,160,821</b>	<b>1,011,564</b>	<b>2,013,942</b>	<b>971,905</b>
<b>Reasonable Range for the unapprop unrsvd fund balance:</b>				
Recommended Floor: 10% of appropriations	1,871,392	755,818	1,258,895	692,200
Reasonable Limit: 20% of appropriations	3,742,784	1,511,637	2,517,789	1,384,400
<b>Percentage of est. unapprop. Unrsvd. Fund balance</b>	<b>11.55%</b>	<b>13.38%</b>	<b>16.00%</b>	<b>14.04%</b>
<i>Total Appropriations</i>	18,713,922	7,558,183	12,588,947	6,921,998

The above calculations are estimates of actual financial performance for the remainder of 2011

Town of Bethlehem  
Transition Committee  
Personal/Fringe/OT/Post Retirement Benefits Cost  
Actual 2007 through Budget 2012

11/28/2011

Row Labels	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Year To Date	2011 Budget	2012 Budget
<b>110 - General Fund</b>							
<b>1010 Town Board</b>							
Personal Services	52,664	54,244	56,416	56,416	47,736	56,415	56,415
Fringe / Payroll Taxes	7,873	7,902	7,548	8,480	9,174	10,889	13,400
<b>1010 Town Board Total</b>	<b>60,537</b>	<b>62,146</b>	<b>63,964</b>	<b>64,896</b>	<b>56,910</b>	<b>67,304</b>	<b>69,815</b>
<b>1110 Justice Dept.</b>							
Personal Services	262,305	289,957	267,488	269,936	212,121	270,625	266,608
Fringe / Payroll Taxes	82,650	86,448	84,899	91,343	75,612	105,522	98,006
<b>1110 Justice Dept. Total</b>	<b>344,955</b>	<b>376,405</b>	<b>352,387</b>	<b>361,279</b>	<b>287,733</b>	<b>376,147</b>	<b>364,614</b>
<b>1220 Town Supervisor</b>							
Personal Services	151,140	150,427	154,841	158,118	127,162	156,349	156,349
Fringe / Payroll Taxes	48,360	48,583	50,444	21,401	17,264	19,976	22,291
<b>1220 Town Supervisor Total</b>	<b>199,500</b>	<b>199,010</b>	<b>205,285</b>	<b>179,519</b>	<b>144,426</b>	<b>176,325</b>	<b>178,640</b>
<b>1315 Comptroller</b>							
Personal Services	289,459	311,675	331,423	269,123	224,249	276,840	276,840
Fringe / Payroll Taxes	93,750	93,759	100,527	66,352	68,986	81,827	90,755
<b>1315 Comptroller Total</b>	<b>383,209</b>	<b>405,434</b>	<b>431,950</b>	<b>335,475</b>	<b>293,235</b>	<b>358,667</b>	<b>367,595</b>
<b>1330 Tax Collection</b>							
Personal Services	140,468	142,467	170,479	160,672	131,445	158,560	159,560
Fringe / Payroll Taxes	41,549	39,585	42,367	57,121	55,658	66,013	70,285
<b>1330 Tax Collection Total</b>	<b>182,017</b>	<b>182,052</b>	<b>212,846</b>	<b>217,793</b>	<b>187,103</b>	<b>224,573</b>	<b>229,845</b>
<b>1355 Assessment</b>							
Personal Services	204,146	194,159	198,867	205,928	164,367	213,473	211,215
Fringe / Payroll Taxes	58,379	56,190	56,068	58,862	59,115	72,131	79,423
<b>1355 Assessment Total</b>	<b>262,525</b>	<b>250,349</b>	<b>254,935</b>	<b>264,790</b>	<b>223,482</b>	<b>285,604</b>	<b>290,638</b>
<b>1410 Town Clerk</b>							
Personal Services	150,459	157,037	159,511	160,315	132,455	163,369	163,869
Fringe / Payroll Taxes	38,606	52,089	50,021	40,200	42,979	46,645	53,023
<b>1410 Town Clerk Total</b>	<b>189,065</b>	<b>209,126</b>	<b>209,532</b>	<b>200,515</b>	<b>175,434</b>	<b>210,014</b>	<b>216,892</b>
<b>1420 Legal</b>							
Personal Services	120,725	124,822	140,892	129,323	104,053	128,824	128,827
Fringe / Payroll Taxes	31,810	23,733	20,315	19,383	20,518	24,860	30,519
<b>1420 Legal Total</b>	<b>152,535</b>	<b>148,555</b>	<b>161,207</b>	<b>148,706</b>	<b>124,571</b>	<b>153,684</b>	<b>159,346</b>
<b>1430 Human Resources</b>							
Personal Services	-	-	-	146,239	132,512	164,041	164,041
Fringe / Payroll Taxes	-	-	-	58,483	64,344	77,897	80,313
<b>1430 Human Resources Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>204,722</b>	<b>196,856</b>	<b>241,938</b>	<b>244,354</b>
<b>1460 Records Management</b>							
Personal Services	-	-	-	-	-	-	-
Fringe / Payroll Taxes	-	-	-	-	-	-	-
<b>1460 Records Management Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1620 Shared Services/Mtce</b>							
Personal Services	144,225	145,638	169,018	208,743	156,943	192,518	227,890
Fringe / Payroll Taxes	55,804	58,180	63,892	79,727	72,032	86,648	193,266
<b>1620 Shared Services/Mtce Total</b>	<b>200,029</b>	<b>203,818</b>	<b>232,910</b>	<b>288,470</b>	<b>228,975</b>	<b>279,166</b>	<b>421,156</b>
<b>1680 Mgmt Info Svcs</b>							
Personal Services	250,648	261,997	266,894	272,764	223,363	273,473	273,473
Fringe / Payroll Taxes	67,803	68,948	67,967	67,919	68,391	82,180	90,519
<b>1680 Mgmt Info Svcs Total</b>	<b>318,451</b>	<b>330,945</b>	<b>334,861</b>	<b>340,683</b>	<b>291,754</b>	<b>355,653</b>	<b>363,992</b>
<b>1685 GIS (Division of MIS)</b>							
Personal Services	66,347	68,514	69,907	76,004	60,175	76,460	76,460
Fringe / Payroll Taxes	11,984	11,896	11,264	11,896	12,784	14,920	18,317
<b>1685 GIS (Division of MIS) Total</b>	<b>78,331</b>	<b>80,410</b>	<b>81,171</b>	<b>87,900</b>	<b>72,959</b>	<b>91,380</b>	<b>94,777</b>
<b>3110 Telecommunicators</b>							
Personal Services	733,534	776,444	747,190	760,947	618,351	781,934	778,100
Fringe / Payroll Taxes	233,951	237,361	224,730	238,511	232,564	281,065	301,343
<b>3110 Telecommunicators Total</b>	<b>967,485</b>	<b>1,013,805</b>	<b>971,920</b>	<b>999,458</b>	<b>850,915</b>	<b>1,062,999</b>	<b>1,079,443</b>
<b>3120 Police</b>							
Personal Services	3,607,361	3,781,216	3,667,968	3,911,183	3,180,198	3,957,817	3,834,993
Fringe / Payroll Taxes	1,219,786	3,183,433	1,201,034	1,269,493	1,234,650	1,496,640	1,771,599
<b>3120 Police Total</b>	<b>4,827,147</b>	<b>6,964,649</b>	<b>4,869,002</b>	<b>5,180,676</b>	<b>4,414,848</b>	<b>5,454,457</b>	<b>5,606,592</b>
<b>3130 Animal Control</b>							
Personal Services	85,539	64,241	46,623	46,413	38,234	46,566	46,566

Town of Bethlehem  
Transition Committee

11/28/2011

Personal/Fringe/OT/Post Retirement Benefits Cost

Row Labels	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Year To Date	2011 Budget	2012 Budget
Fringe / Payroll Taxes	22,242	17,166	13,116	15,678	20,459	16,615	17,986
<b>3130 Animal Control Total</b>	<b>107,781</b>	<b>81,407</b>	<b>59,739</b>	<b>62,091</b>	<b>58,693</b>	<b>63,181</b>	<b>64,552</b>
<b>3620 Building Department</b>							
Personal Services	352,476	346,707	367,956	368,318	288,845	359,572	360,072
Fringe / Payroll Taxes	129,071	119,446	126,590	117,119	123,391	133,819	158,996
<b>3620 Building Department Total</b>	<b>481,547</b>	<b>466,153</b>	<b>494,546</b>	<b>485,437</b>	<b>412,236</b>	<b>493,391</b>	<b>519,068</b>
<b>3640 BEMO</b>							
Personal Services	2,949	3,101	3,140	3,171	2,551	3,151	3,151
Fringe / Payroll Taxes	236	245	265	252	202	252	250
<b>3640 BEMO Total</b>	<b>3,185</b>	<b>3,346</b>	<b>3,405</b>	<b>3,423</b>	<b>2,753</b>	<b>3,403</b>	<b>3,401</b>
<b>4020 Registrar Vital Statistic</b>							
Personal Services	1,500	1,546	1,456	1,468	1,250	1,500	1,500
Fringe / Payroll Taxes	282	277	254	151	147	176	199
<b>4020 Registrar Vital Statistic Total</b>	<b>1,782</b>	<b>1,823</b>	<b>1,710</b>	<b>1,619</b>	<b>1,397</b>	<b>1,676</b>	<b>1,699</b>
<b>5010 Highway Administration</b>							
Personal Services	268,793	263,706	237,059	207,514	185,238	226,831	225,331
Fringe / Payroll Taxes	84,817	83,787	74,414	72,239	77,827	93,353	101,224
<b>5010 Highway Administration Total</b>	<b>353,610</b>	<b>347,493</b>	<b>311,473</b>	<b>279,753</b>	<b>263,065</b>	<b>320,184</b>	<b>326,555</b>
<b>5020 Signs and Signals</b>							
Personal Services	55,922	63,947	51,676	59,381	33,564	46,958	46,958
Fringe / Payroll Taxes	25,632	27,426	21,420	36,586	22,102	31,347	33,241
<b>5020 Signs and Signals Total</b>	<b>81,554</b>	<b>91,373</b>	<b>73,096</b>	<b>95,967</b>	<b>55,666</b>	<b>78,305</b>	<b>80,199</b>
<b>5060 Sanitation</b>							
Personal Services	226,354	260,971	262,888	277,419	132,093	171,176	182,106
Fringe / Payroll Taxes	90,449	102,803	92,953	109,106	61,921	74,303	85,203
<b>5060 Sanitation Total</b>	<b>316,803</b>	<b>363,774</b>	<b>355,841</b>	<b>386,525</b>	<b>194,014</b>	<b>245,479</b>	<b>267,309</b>
<b>6772 Senior Services Departmnt</b>							
Personal Services	338,190	384,101	388,626	370,827	285,934	386,972	352,881
Fringe / Payroll Taxes	105,134	111,453	117,662	108,230	99,318	140,960	126,369
<b>6772 Senior Services Departmnt Total</b>	<b>443,324</b>	<b>495,554</b>	<b>506,288</b>	<b>479,057</b>	<b>385,252</b>	<b>527,932</b>	<b>479,250</b>
<b>7110 Parks Administration</b>							
Personal Services	302,292	312,280	323,646	328,401	268,412	333,386	330,920
Fringe / Payroll Taxes	101,942	103,878	92,649	94,772	94,190	106,915	123,299
<b>7110 Parks Administration Total</b>	<b>404,234</b>	<b>416,158</b>	<b>416,295</b>	<b>423,173</b>	<b>362,602</b>	<b>440,301</b>	<b>454,219</b>
<b>7120 Operations</b>							
Personal Services	598,938	661,571	662,362	679,081	554,313	666,553	661,453
Fringe / Payroll Taxes	138,983	130,940	141,158	144,641	148,472	155,509	160,297
<b>7120 Operations Total</b>	<b>737,921</b>	<b>792,511</b>	<b>803,520</b>	<b>823,722</b>	<b>702,785</b>	<b>822,062</b>	<b>821,750</b>
<b>7510 Historian</b>							
Personal Services	1,850	2,680	2,610	2,610	2,100	2,600	2,600
Fringe / Payroll Taxes	148	212	210	207	166	208	207
<b>7510 Historian Total</b>	<b>1,998</b>	<b>2,892</b>	<b>2,820</b>	<b>2,817</b>	<b>2,266</b>	<b>2,808</b>	<b>2,807</b>
<b>8010 Zoning</b>							
Personal Services	44,529	47,386	46,901	27,847	22,447	28,795	28,295
Fringe / Payroll Taxes	6,728	7,307	7,456	3,860	4,055	4,913	5,976
<b>8010 Zoning Total</b>	<b>51,257</b>	<b>54,693</b>	<b>54,357</b>	<b>31,707</b>	<b>26,502</b>	<b>33,708</b>	<b>34,271</b>
<b>8020 Planning Board &amp; Departmt</b>							
Personal Services	432,291	461,321	345,154	347,301	283,237	353,527	350,031
Fringe / Payroll Taxes	112,791	117,011	77,397	102,332	99,577	120,240	129,691
<b>8020 Planning Board &amp; Departmt Total</b>	<b>545,082</b>	<b>578,332</b>	<b>422,551</b>	<b>449,633</b>	<b>382,814</b>	<b>473,767</b>	<b>479,722</b>
<b>8590 DPW Administration</b>							
Personal Services	388,967	262,996	300,201	266,808	214,803	275,400	271,397
Fringe / Payroll Taxes	115,940	78,048	95,172	83,871	82,587	99,156	108,411
<b>8590 DPW Administration Total</b>	<b>504,907</b>	<b>341,044</b>	<b>395,373</b>	<b>350,679</b>	<b>297,390</b>	<b>374,556</b>	<b>379,808</b>
<b>8595 Stormwater Management</b>							
Personal Services	43,629	59,756	60,629	61,757	30,976	63,704	55,744
Fringe / Payroll Taxes	13,480	16,319	11,195	10,756	11,179	13,949	19,660
<b>8595 Stormwater Management Total</b>	<b>57,109</b>	<b>76,075</b>	<b>71,824</b>	<b>72,513</b>	<b>42,155</b>	<b>77,653</b>	<b>75,404</b>
<b>9065 Post Retirement Benefits</b>							
Post Retirement Benefits	373,498	247,664	229,905	364,636	313,407	330,000	365,000
<b>9065 Post Retirement Benefits Total</b>	<b>373,498</b>	<b>247,664</b>	<b>229,905</b>	<b>364,636</b>	<b>313,407</b>	<b>330,000</b>	<b>365,000</b>
<b>110 - General Fund Total</b>	<b>12,631,378</b>	<b>14,786,996</b>	<b>12,584,713</b>	<b>13,187,634</b>	<b>11,052,198</b>	<b>13,626,317</b>	<b>14,042,713</b>
<b>210 - Highway Fund</b>							
<b>5011 General Road Repair</b>							
Personal Services	1,361,339	1,465,227	1,497,834	1,490,306	1,247,130	3,013,259	2,943,910

Town of Bethlehem  
Transition Committee

11/28/2011

Personal/Fringe/OT/Post Retirement Benefits Cost

Row Labels	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Year To Date	2011 Budget	2012 Budget
Fringe / Payroll Taxes	558,078	570,110	634,996	639,196	636,882	1,406,456	1,563,241
<b>5011 General Road Repair Total</b>	<b>1,919,417</b>	<b>2,035,337</b>	<b>2,132,830</b>	<b>2,129,502</b>	<b>1,884,012</b>	<b>4,419,715</b>	<b>4,507,151</b>
<b>5030 Machinery</b>							
Personal Services	357,127	407,194	436,541	394,617	296,797	-	-
Fringe / Payroll Taxes	134,534	147,145	159,075	148,995	127,398	-	-
<b>5030 Machinery Total</b>	<b>491,661</b>	<b>554,339</b>	<b>595,616</b>	<b>543,612</b>	<b>424,195</b>	-	-
<b>5040 Brush and Leaves</b>							
Personal Services	481,667	605,494	437,800	674,039	454,900	-	-
Fringe / Payroll Taxes	199,567	233,228	196,444	276,543	214,680	-	-
<b>5040 Brush and Leaves Total</b>	<b>681,234</b>	<b>838,722</b>	<b>634,244</b>	<b>950,582</b>	<b>669,580</b>	-	-
<b>5042 Snow Removal</b>							
Personal Services	371,123	245,334	306,341	257,788	388,126	-	-
Fringe / Payroll Taxes	133,921	83,815	130,505	102,380	195,229	-	-
<b>5042 Snow Removal Total</b>	<b>505,044</b>	<b>329,149</b>	<b>436,846</b>	<b>360,168</b>	<b>583,355</b>	-	-
<b>9065 Post Retirement Benefits</b>							
Post Retirement Benefits	205,300	128,740	118,390	129,169	127,268	130,000	130,000
<b>9065 Post Retirement Benefits Total</b>	<b>205,300</b>	<b>128,740</b>	<b>118,390</b>	<b>129,169</b>	<b>127,268</b>	<b>130,000</b>	<b>130,000</b>
<b>210 - Highway Fund Total</b>	<b>3,802,656</b>	<b>3,886,287</b>	<b>3,917,926</b>	<b>4,113,033</b>	<b>3,688,410</b>	<b>4,549,715</b>	<b>4,637,151</b>
<b>220 - Water Fund</b>							
<b>8510 Administration</b>							
Personal Services	190,152	277,906	289,102	314,575	254,794	346,898	347,190
Fringe / Payroll Taxes	55,814	67,601	75,961	82,779	83,030	120,326	156,168
<b>8510 Administration Total</b>	<b>245,966</b>	<b>345,507</b>	<b>365,063</b>	<b>397,354</b>	<b>337,824</b>	<b>467,224</b>	<b>503,358</b>
<b>8530 Purification: New Salem</b>							
Personal Services	657,683	657,402	659,858	650,161	568,299	947,370	773,909
Fringe / Payroll Taxes	243,282	233,479	246,424	224,878	253,367	412,939	368,651
<b>8530 Purification: New Salem Total</b>	<b>900,965</b>	<b>890,881</b>	<b>906,282</b>	<b>875,039</b>	<b>821,666</b>	<b>1,360,309</b>	<b>1,142,560</b>
<b>8535 Purification: Clapper Rd.</b>							
Personal Services	243,215	310,437	301,455	304,611	182,319	3,400	130,995
Fringe / Payroll Taxes	95,146	108,823	117,811	115,353	85,193	457	63,549
<b>8535 Purification: Clapper Rd. Total</b>	<b>338,361</b>	<b>419,260</b>	<b>419,266</b>	<b>419,964</b>	<b>267,512</b>	<b>3,857</b>	<b>194,544</b>
<b>8540 Transmission</b>							
Personal Services	525,078	558,803	528,597	603,995	478,172	584,704	601,228
Fringe / Payroll Taxes	181,936	191,001	181,328	218,359	213,841	257,552	277,784
<b>8540 Transmission Total</b>	<b>707,014</b>	<b>749,804</b>	<b>709,925</b>	<b>822,354</b>	<b>692,013</b>	<b>842,256</b>	<b>879,012</b>
<b>9065 Post Retirement Benefits</b>							
Post Retirement Benefits	48,630	39,011	35,442	48,838	56,416	45,000	50,000
<b>9065 Post Retirement Benefits Total</b>	<b>48,630</b>	<b>39,011</b>	<b>35,442</b>	<b>48,838</b>	<b>56,416</b>	<b>45,000</b>	<b>50,000</b>
<b>220 - Water Fund Total</b>	<b>2,240,936</b>	<b>2,444,463</b>	<b>2,435,978</b>	<b>2,563,549</b>	<b>2,175,431</b>	<b>2,718,646</b>	<b>2,769,474</b>
<b>230 - Sewer Fund</b>							
<b>8510 Administration</b>							
Personal Services	174,643	276,574	312,526	342,785	275,141	333,959	359,454
Fringe / Payroll Taxes	60,361	77,793	86,700	92,703	88,415	110,381	145,293
<b>8510 Administration Total</b>	<b>235,004</b>	<b>354,367</b>	<b>399,226</b>	<b>435,488</b>	<b>363,556</b>	<b>444,340</b>	<b>504,747</b>
<b>8515 Sewer Collection</b>							
Personal Services	437,642	448,298	478,624	470,380	394,051	514,267	463,815
Fringe / Payroll Taxes	151,001	155,745	184,298	179,985	180,013	220,444	228,129
<b>8515 Sewer Collection Total</b>	<b>588,643</b>	<b>604,043</b>	<b>662,922</b>	<b>650,365</b>	<b>574,064</b>	<b>734,711</b>	<b>691,944</b>
<b>8545 Sewer Treatment</b>							
Personal Services	366,197	426,317	442,924	453,663	355,155	423,885	431,433
Fringe / Payroll Taxes	113,670	128,417	137,809	143,965	136,507	165,973	177,985
<b>8545 Sewer Treatment Total</b>	<b>479,867</b>	<b>554,734</b>	<b>580,733</b>	<b>597,628</b>	<b>491,662</b>	<b>589,858</b>	<b>609,418</b>
<b>9065 Post Retirement Benefits</b>							
Post Retirement Benefits	21,416	14,681	14,978	21,143	22,282	18,000	21,000
<b>9065 Post Retirement Benefits Total</b>	<b>21,416</b>	<b>14,681</b>	<b>14,978</b>	<b>21,143</b>	<b>22,282</b>	<b>18,000</b>	<b>21,000</b>
<b>230 - Sewer Fund Total</b>	<b>1,324,930</b>	<b>1,527,825</b>	<b>1,657,859</b>	<b>1,704,624</b>	<b>1,451,564</b>	<b>1,786,909</b>	<b>1,827,109</b>
<b>Grand Total</b>	<b>19,999,900</b>	<b>22,645,571</b>	<b>20,596,476</b>	<b>21,568,840</b>	<b>18,367,603</b>	<b>22,681,587</b>	<b>23,276,447</b>

Town of Bethlehem  
Transition Committee  
Personal/Fringe/OT/Post Retirement Benefits Cost  
Actual 2007 through Budget 2012

11/28/2011

Row Labels	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Year To Date	2011 Budget	2012 Budget
<b>OT</b>							
<b>110 - General Fund</b>							
1110 Justice Dept.	1,090	1,547	980	638	314	1,000	1,000
1315 Comptroller	-	-	-	355	825	-	-
1330 Tax Collection	1,069	762	1,104	764	1,126	1,100	1,100
1355 Assessment	127	36	98	-	70	-	-
1430 Human Resources	-	-	-	-	-	-	-
1620 Shared Services/Mtce	4,352	3,627	2,234	2,653	2,209	3,000	5,464
1680 Mgmt Info Svcs	124	1,551	1,556	1,713	2,113	2,000	2,000
3110 Telecommunicators	78,073	97,103	95,926	98,443	81,196	105,789	99,543
3120 Police	513,849	557,181	553,789	569,218	469,378	500,300	439,943
3130 Animal Control	1,604	1,870	1,368	1,609	1,820	1,500	1,500
3620 Building Department	-	-	-	493	-	500	500
5010 Highway Administration	16,626	120	-	-	-	-	-
5020 Signs and Signals	3,075	3,441	2,334	2,875	2,261	-	-
5060 Sanitation	9,581	13,014	1,074	10,264	3,292	-	-
6772 Senior Services Departmnt	9,821	6,568	7,103	6,411	2,445	8,000	4,000
7110 Parks Administration	3,590	3,512	2,476	3,094	2,486	3,500	3,500
7120 Operations	9,472	8,254	8,729	8,496	7,380	8,500	8,500
8010 Zoning	1,387	971	139	-	-	1,000	500
8020 Planning Board & Departmt	7,126	6,799	1,578	5,887	1,331	5,000	3,500
8590 DPW Administration	1,569	515	876	795	60	500	500
8595 Stormwater Management	128	-	-	176	-	200	200
<b>110 - General Fund Total</b>	<b>662,663</b>	<b>706,871</b>	<b>681,364</b>	<b>713,884</b>	<b>578,306</b>	<b>641,889</b>	<b>571,750</b>
<b>210 - Highway Fund</b>							
5011 General Road Repair	111,949	113,858	104,782	103,913	92,223	291,684	262,355
5030 Machinery	16,424	19,120	18,955	19,421	18,162	-	-
5040 Brush and Leaves	42,472	59,396	47,731	43,453	14,469	-	-
5042 Snow Removal	170,450	131,820	110,732	113,024	120,367	-	-
<b>210 - Highway Fund Total</b>	<b>341,295</b>	<b>324,194</b>	<b>282,200</b>	<b>279,811</b>	<b>245,221</b>	<b>291,684</b>	<b>262,355</b>
<b>220 - Water Fund</b>							
8510 Administration	2,976	926	1,360	1,781	257	3,000	3,790
8530 Purification: New Salem	89,156	96,364	90,400	99,588	80,119	123,286	96,000
8535 Purification: Clapper Rd.	24,354	24,612	22,838	19,438	14,506	-	18,000
8540 Transmission	51,519	30,906	43,655	48,767	37,548	29,476	44,000
<b>220 - Water Fund Total</b>	<b>168,005</b>	<b>152,808</b>	<b>158,253</b>	<b>169,574</b>	<b>132,430</b>	<b>155,762</b>	<b>161,790</b>
<b>230 - Sewer Fund</b>							
8510 Administration	1,919	925	3,333	3,381	2,257	2,068	3,424
8515 Sewer Collection	58,092	50,939	43,516	46,824	43,047	55,807	46,000
8545 Sewer Treatment	32,833	39,875	40,008	46,286	42,416	13,141	37,000
<b>230 - Sewer Fund Total</b>	<b>92,844</b>	<b>91,739</b>	<b>86,857</b>	<b>96,491</b>	<b>87,720</b>	<b>71,016</b>	<b>86,424</b>
<b>OT Total</b>	<b>1,264,807</b>	<b>1,275,612</b>	<b>1,208,674</b>	<b>1,259,760</b>	<b>1,043,677</b>	<b>1,160,351</b>	<b>1,082,319</b>
<b>Grand Total</b>	<b>1,264,807</b>	<b>1,275,612</b>	<b>1,208,674</b>	<b>1,259,760</b>	<b>1,043,677</b>	<b>1,160,351</b>	<b>1,082,319</b>

Town of Bethlehem  
 Transition Committee Staff Level Review  
 Actual 2008 through Budget 2012

11/28/2011

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget
<b>Fund 110 - General Fund</b>					
1010 Town Board	6	6	6	6	6
1110 Justice Dept.					
1220 Town Supervisor	2	2	2	2	2
1315 Comptroller	4	3	4	4	4
1330 Tax Collection	2	3	3	3	3
1355 Assessment	3	4	4	4	4
1410 Town Clerk	3	3	3	3	3
1420 Legal					
1430 Human Resources	2	2	3	3	3
1460 Records Management					
1620 Shared Services/Mtce	5	5	5	5	5
1680 Mgmt Info Svcs	3	3	3	3	3
1685 GIS (Division of MIS)	1	1	1	1	1
3110 Telecommunicators	14	13	13	13	13
3120 Police & Administration	47	46	47	47	45
3130 Animal Control	2	2	1	1	1
3620 Building Department	7	7	7	7	7
3640 BEMO					
4020 Registrar Vital Statistic					
5010 Highway Administration	4	4	4	4	4
5020 Signs and Signals	1	1	1	1	1
5060 Sanitation	3	3	3	3	3
6772 Senior Services Departmnt	7	7	7	6	6
7110 Parks Administration	5	5	5	5	5
7120 Operations	5	5	5	5	5
7510 Historian					
8010 Zoning					
8020 Planning Board & Departmt	4	4	4	5	5
8590 DPW Administration	4	4	4	4	4
8595 Stormwater Management	1	1	1	1	1
9065 Post Retirement Benefits					
<b>Total Fund 110 - General Fund</b>	<b>134</b>	<b>133</b>	<b>135</b>	<b>134</b>	<b>133</b>
<b>Fund 210 - Highway Fund</b>					
5011 General Road Repair	55	55	55	55	55
<b>Total Fund 210 - Highway Fund</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>
<b>Fund 220 - Water Fund</b>					
8510 Administration	5	5	5	5	5
8530 Purification: New Salem	15	14	14	15	14
8535 Purification: Clapper Rd.	3	3	3	3	3
8540 Transmission	12	12	13	12	13
<b>Total Fund 220 - Water Fund</b>	<b>34</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Fund 230 - Sewer Fund</b>					
8510 Administration	5	5	5	5	5
8515 Sewer Collection	9	9	9	8	8
8545 Sewer Treatment	7	7	7	7	7
<b>Total Fund 230 - Sewer Fund</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>20</b>	<b>20</b>
<b>Grand Totals</b>	<b>244</b>	<b>243</b>	<b>246</b>	<b>244</b>	<b>243</b>



Town of Bethlehem  
Transition Committee  
Pension Costs 2011 to 2013

11/22/2011

ERS	Period of Expenditure						
	2010	2011	2012	2013	Total	Year to Year Change	Percentage Change
2011 Invoice	940,599.02	313,533.01			1,254,132.03		
2012 Invoice		1,322,401.50	440,800.50		1,763,202.00	509,069.97	41%
2013 Invoice			1,559,253.75	519,751.25	2,079,005.00	315,803.00	18%
2014 Invoice*				1,796,106.00			
Annual Expense		1,635,934.51	2,000,054.25	2,315,857.25	5,096,339.03		
Expense % Change			22%	16%			
PFRS	Period of Expenditure						
	2010	2011	2012	2013	Total	Year to Year Change	Percentage Change
2011 Invoice	454,750.50	151,583.50			606,334.00		
2012 Invoice		643,152.00	214,384.00		857,536.00	251,202.00	41%
2013 Invoice			783,481.50	261,160.50	1,044,642.00	187,106.00	22%
2014 Invoice*				923,811.00			
Annual Expense		794,735.50	997,865.50	1,184,971.50	2,508,512.00		
Expense % Change			26%	19%			
Total \$ Change			567,249.74	502,909.00			

**Town of Bethlehem  
Calculation of Debt Limit  
Estimated as of December 31, 2011**

Year End *	Assessed Valuation of Taxable Real Est.	State Equal. Rate	Full Valuation of Taxable Real Est.
2007	3,128,941,346	92.45	3,384,468,736
2008	3,154,890,131	92.45	3,412,536,648
2009	3,158,310,641	93.00	3,396,032,947
2010	3,178,151,468	97.00	3,276,444,812
2011	3,176,037,549	97.00	3,274,265,514
	Total 5 year valuation		\$16,743,748,658
	Average 5 yr valuation		\$3,348,749,732
	Debt Limit = 7% avg.		\$234,412,481
<u>Inclusions:</u>			
Bonds	\$17,640,000		
Bond Anticipation Notes	2,900,000		
Total Inclusions		\$20,540,000	
<u>Exclusions:</u>			
Water Debt	\$10,427,146		
Appropriations	-		
		\$10,427,146	
Total Net Indebtedness			\$10,112,854
Net Debt Contracting Margin			\$224,299,627
The percent of debt contracting power exhausted is			4.31%
* Warrant year is one year subsequent to the fiscal year listed			
(2006 year end = 2007 property tax bills' taxable AV)			