

**Town of Bethlehem  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023**

Town of Bethlehem  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**Authorization**

Article 3, Section 30 of the General Municipal Law

1. \*\*\*Every Municipal Corporation\*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation\*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller\*\*\* it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report\*\*\*

**Certification Statement**

I, David VanLuven (LG010307100000A), hereby certify that I am the Chief Financial Officer of the Town of Bethlehem, and that the information provided in the Annual Financial Report of the Town of Bethlehem for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CD - Special Grant
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- H - Capital Projects
- SM - Special District(s) Miscellaneous
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$5,445,009.00	\$11,273,393.00	\$6,804,828.00
210 - Petty Cash	\$1,750.00	\$1,750.00	\$1,950.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$5,446,759.00</b>	<b>\$11,275,143.00</b>	<b>\$6,806,778.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$4,012,981.00	\$1,055,727.00	\$230,241.00
231 - Cash In Time Deposits Special Reserves	\$672,197.00	\$672,197.00	\$672,197.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$4,685,178.00</b>	<b>\$1,727,924.00</b>	<b>\$902,438.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$3,657,661.00	\$233,029.00	\$326,437.00
<b>Total for Investments</b>	<b>\$3,657,661.00</b>	<b>\$233,029.00</b>	<b>\$326,437.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$527,279.00	\$396,653.00	\$360,841.00
<b>Total for Net Other Receivables</b>	<b>\$527,279.00</b>	<b>\$396,653.00</b>	<b>\$360,841.00</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$71,100.00	\$4,586.00	\$52,013.00
440 - Due from Other Governments <i>Sales and Mortgage Tax from County and Bail from Courts</i>	\$4,497,987.00	\$4,319,648.00	\$4,599,331.00

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**A - General  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Due From</b>	<b>\$4,569,087.00</b>	<b>\$4,324,234.00</b>	<b>\$4,651,344.00</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$101,771.00	\$102,187.00	\$106,531.00
480 - Prepaid Expenses	\$1,809,931.00	\$1,448,088.00	\$1,499,628.00
<b>Total for Other Assets</b>	<b>\$1,911,702.00</b>	<b>\$1,550,275.00</b>	<b>\$1,606,159.00</b>
<b>Total for Assets</b>	<b>\$20,797,666.00</b>	<b>\$19,507,258.00</b>	<b>\$14,653,997.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$20,797,666.00</b>	<b>\$19,507,258.00</b>	<b>\$14,653,997.00</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$622,103.00	\$402,875.00	\$450,017.00
601 - Accrued Liabilities	\$683,815.00	\$685,262.00	\$560,589.00
<b>Total for Payables</b>	<b>\$1,305,918.00</b>	<b>\$1,088,137.00</b>	<b>\$1,010,606.00</b>
<b>Due to</b>			
631 - Due To Other Governments <i>Albany County for Ambulance and Elections as well as balance due to NYS Justice Court Fund, fire district and DB-EMS.</i>	\$790,514.00	\$638,048.00	\$627,529.00
<b>Total for Due to</b>	<b>\$790,514.00</b>	<b>\$638,048.00</b>	<b>\$627,529.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>This represents the following: Customer Deposits (\$532K), Restricted Gifts (\$396K), ARPA (\$1.6M), Other Grants (\$107K), Building Deposits (\$593K) and Other (\$59K)</i>	\$3,252,421.00	-	-
<b>Total for Other Liabilities</b>	<b>\$3,252,421.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$5,348,853.00</b>	<b>\$1,726,185.00</b>	<b>\$1,638,135.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	\$4,687,666.00	\$2,877,332.00

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$4,687,666.00</b>	<b>\$2,877,332.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$4,687,666.00</b>	<b>\$2,877,332.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$1,911,702.00	\$1,550,274.00	\$1,606,159.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$1,911,702.00</b>	<b>\$1,550,274.00</b>	<b>\$1,606,159.00</b>
<b>Restricted Fund Balance</b>			
827 - Reserve for State and Local Retirement System Contributions	\$672,197.00	\$672,197.00	\$672,197.00
878 - Capital Reserve	\$4,012,981.00	\$1,055,727.00	\$230,241.00
<b>Total for Restricted Fund Balance</b>	<b>\$4,685,178.00</b>	<b>\$1,727,924.00</b>	<b>\$902,438.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$811,190.00	\$1,382,250.00	\$411,541.00
<b>Total for Assigned Fund Balance</b>	<b>\$811,190.00</b>	<b>\$1,382,250.00</b>	<b>\$411,541.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$8,040,743.00	\$8,432,959.00	\$7,218,392.00
<b>Total for Unassigned Fund Balance</b>	<b>\$8,040,743.00</b>	<b>\$8,432,959.00</b>	<b>\$7,218,392.00</b>
<b>Total for Fund Balance</b>	<b>\$15,448,813.00</b>	<b>\$13,093,407.00</b>	<b>\$10,138,530.00</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$20,797,666.00</b>	<b>\$19,507,258.00</b>	<b>\$14,653,997.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$3,918,697.00	\$4,020,893.00	\$3,804,806.00
<b>Total for Property Taxes</b>	<b>\$3,918,697.00</b>	<b>\$4,020,893.00</b>	<b>\$3,804,806.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$148,655.00	\$147,378.00	\$137,532.00
<b>Total for Property Tax Items</b>	<b>\$148,655.00</b>	<b>\$147,378.00</b>	<b>\$137,532.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$15,981,081.00	\$15,840,039.00	\$14,130,649.00
1170 - Franchise Tax	\$666,077.00	\$654,909.00	\$645,500.00
<b>Total for Non-Property Tax Items</b>	<b>\$16,647,158.00</b>	<b>\$16,494,948.00</b>	<b>\$14,776,149.00</b>
<b>Departmental Income</b>			
1232 - Tax Collector Fees	\$20,688.00	\$22,778.00	\$26,674.00
1240 - Comptroller Fees	\$1,087.00	\$1,177.00	\$7,528.00
1255 - Clerk Fees	\$17,687.00	\$18,719.00	\$18,826.00
1289 - Other General Departmental Income	\$10,325.00	\$124,186.00	\$3,654.00
1520 - Police Fees	\$185,925.00	\$142,615.00	\$113,475.00
1560 - Safety Inspection Fees	\$363,141.00	\$884,807.00	\$204,522.00
1710 - Public Works Charges	\$303,114.00	\$227,460.00	\$105,246.00
1972 - Charges Programs for the Aging	\$34,945.00	\$27,171.00	\$15,976.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2001 - Park and Recreational Charges	\$244,298.00	\$206,881.00	\$143,024.00
2012 - Recreational Concessions	\$3,422.00	\$995.00	\$1,078.00
2025 - Special Recreational Facility Charges	\$248,381.00	\$272,598.00	\$249,253.00
2110 - Zoning Fees	\$2,375.00	\$4,725.00	\$3,000.00
2115 - Planning Board Fees	\$136,243.00	\$168,197.00	\$196,153.00
2130 - Refuse and Garbage Charges	\$417,194.00	\$386,559.00	\$456,556.00
2150 - Sale of Electrical Power	\$234,570.00	\$355,577.00	\$234,359.00
2801 - Interfund Revenues	\$600,644.00	\$583,434.00	\$559,477.00
<b>Total for Departmental Income</b>	<b>\$2,824,039.00</b>	<b>\$3,427,879.00</b>	<b>\$2,338,801.00</b>
<b>Intergovernmental Charges</b>			
2260 - Public Safety Services Other Governments	-	\$15.00	-
2389 - Miscellaneous Revenue Other Governments <i>IDA Contribution Reimbursement for Services Performed</i>	\$40,000.00	\$34,760.00	\$50,000.00
<b>Total for Intergovernmental Charges</b>	<b>\$40,000.00</b>	<b>\$34,775.00</b>	<b>\$50,000.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$779,680.00	\$104,572.00	\$17,705.00
2410 - Rental of Real Property	\$65,000.00	\$65,000.00	\$64,000.00
<b>Total for Use of Money and Property</b>	<b>\$844,680.00</b>	<b>\$169,572.00</b>	<b>\$81,705.00</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$42,225.00	\$38,902.00	\$37,049.00
<b>Total for Licenses and Permits</b>	<b>\$42,225.00</b>	<b>\$38,902.00</b>	<b>\$37,049.00</b>
<b>Fines and Forfeitures</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2610 - Fines and Forfeited Bail	\$178,523.00	\$216,644.00	\$168,331.00
<b>Total for Fines and Forfeitures</b>	<b>\$178,523.00</b>	<b>\$216,644.00</b>	<b>\$168,331.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$37,248.00	\$36,841.00	\$42,056.00
2655 - Sales Other	\$32,325.00	\$4,175.00	\$4,550.00
2665 - Sales of Equipment	\$12,260.00	\$68,245.00	\$34,460.00
2680 - Insurance Recoveries	\$139,624.00	\$57,833.00	\$66,628.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$221,457.00</b>	<b>\$167,094.00</b>	<b>\$147,694.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$3,072.00	\$10,868.00	\$26,521.00
2705 - Gifts and Donations	\$20.00	\$10.00	\$2,600.00
2750 - AIM Related Payments	-	-	\$126,638.00
<b>Total for Other Revenues</b>	<b>\$3,092.00</b>	<b>\$10,878.00</b>	<b>\$155,759.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$126,638.00	\$126,638.00	-
3005 - State Aid Mortgage Tax	\$1,325,135.00	\$1,633,073.00	\$1,523,339.00
3089 - State Aid Other <i>DEC Grant and LGPEP</i>	\$117,276.00	\$76,501.00	\$82,947.00
<b>Total for State Aid</b>	<b>\$1,569,049.00</b>	<b>\$1,836,212.00</b>	<b>\$1,606,286.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$1,483,009.00	-	-
4320 - Federal Aid Crime Control	\$116,781.00	\$41,338.00	\$51,196.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
4389 - Federal Aid Other Public Safety	-	\$0.00	\$11,442.00
4785 - Federal Aid Disaster Assistance	\$42,809.00	\$530,654.00	\$0.00
4989 - Federal Aid Other Home and Community Services	-	-	\$5,150.00
<b>Total for Federal Aid</b>	<b>\$1,642,599.00</b>	<b>\$571,992.00</b>	<b>\$67,788.00</b>
<b>Total for Revenues</b>	<b>\$28,080,174.00</b>	<b>\$27,137,167.00</b>	<b>\$23,371,900.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$0.00	\$0.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5781 - Subscription-Based IT Arrangement	\$1,066,791.00	-	-
<b>Total for Proceeds of Obligations</b>	<b>\$1,066,791.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$1,066,791.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$29,146,965.00</b>	<b>\$27,137,167.00</b>	<b>\$23,371,900.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$70,123.00	\$68,080.00	\$65,848.00
10104 - Legislative Board - Contractual	\$5,928.00	\$4,149.00	\$4,100.00
10108 - Legislative Board - Employee Benefits	\$12,114.00	\$11,469.00	\$12,650.00
<b>Total for Legislative Board</b>	<b>\$88,165.00</b>	<b>\$83,698.00</b>	<b>\$82,598.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$311,445.00	\$325,051.00	\$304,027.00
11102 - Municipal Court - Equipment and Capital Outlay	-	\$2,240.00	-
11104 - Municipal Court - Contractual	\$8,475.00	\$10,651.00	\$12,858.00
11108 - Municipal Court - Employee Benefits	\$125,156.00	\$115,518.00	\$117,948.00
<b>Total for Judicial</b>	<b>\$445,076.00</b>	<b>\$453,460.00</b>	<b>\$434,833.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$192,500.00	\$196,909.00	\$193,589.00
12202 - Supervisor - Equipment and Capital Outlay	-	\$1,078.00	-
12204 - Supervisor - Contractual	\$12,574.00	\$8,825.00	\$14,270.00
12208 - Supervisor - Employee Benefits	\$64,599.00	\$55,750.00	\$58,973.00
<b>Total for Executive</b>	<b>\$269,673.00</b>	<b>\$262,562.00</b>	<b>\$266,832.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Finance</b>			
13151 - Comptroller - Personal Services	\$383,237.00	\$357,247.00	\$380,715.00
13154 - Comptroller - Contractual	\$37,054.00	\$34,017.00	\$29,616.00
13158 - Comptroller - Employee Benefits	\$140,587.00	\$130,363.00	\$144,264.00
13301 - Tax Collection - Personal Services	\$133,593.00	\$123,570.00	\$117,604.00
13304 - Tax Collection - Contractual	\$8,194.00	\$8,553.00	\$24,985.00
13308 - Tax Collection - Employee Benefits	\$45,896.00	\$39,816.00	\$39,512.00
13551 - Assessment - Personal Services	\$188,995.00	\$186,258.00	\$179,474.00
13552 - Assessment - Equipment and Capital Outlay	-	\$2,285.00	-
13554 - Assessment - Contractual	\$26,170.00	\$24,957.00	\$32,804.00
13558 - Assessment - Employee Benefits	\$82,963.00	\$74,493.00	\$85,939.00
<b>Total for Finance</b>	<b>\$1,046,689.00</b>	<b>\$981,559.00</b>	<b>\$1,034,913.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$168,725.00	\$147,171.00	\$142,783.00
14102 - Clerk - Equipment and Capital Outlay	\$2,922.00	-	-
14104 - Clerk - Contractual	\$14,278.00	\$17,089.00	\$20,306.00
14108 - Clerk - Employee Benefits	\$49,390.00	\$40,295.00	\$44,996.00
14201 - Law - Personal Services	\$156,682.00	\$148,704.00	\$144,499.00
14204 - Law - Contractual	\$41,585.00	\$23,598.00	\$24,557.00
14208 - Law - Employee Benefits	\$31,224.00	\$29,171.00	\$32,595.00
14301 - Personnel - Personal Services	\$287,591.00	\$270,838.00	\$275,660.00
14302 - Personnel - Equipment and Capital Outlay	-	\$2,220.00	-
14304 - Personnel - Contractual	\$24,055.00	\$15,610.00	\$18,044.00
14308 - Personnel - Employee Benefits	\$98,578.00	\$83,575.00	\$92,002.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
14504 - Elections - Contractual	\$195,450.00	\$42,425.00	\$60,000.00
14804 - Public Information and Services - Contractual	\$290.00	\$265.00	\$240.00
14901 - Public Works Administration - Personal Services	\$459,448.00	\$422,866.00	\$464,255.00
14902 - Public Works Administration - Equipment and Capital Outlay	\$200,644.00	\$11,937.00	-
14904 - Public Works Administration - Contractual	\$280,262.00	\$157,578.00	\$67,161.00
14908 - Public Works Administration - Employee Benefits	\$145,454.00	\$164,312.00	\$196,867.00
<b>Total for Municipal Staff</b>	<b>\$2,156,578.00</b>	<b>\$1,577,654.00</b>	<b>\$1,583,965.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$308,017.00	\$278,386.00	\$248,844.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$210,815.00	\$28,197.00	-
16204 - Operation of Plant - Contractual	\$259,089.00	\$430,072.00	\$236,828.00
16208 - Operation of Plant - Employee Benefits	\$139,478.00	\$119,864.00	\$111,363.00
16801 - Central Data Processing - Personal Services	\$368,492.00	\$325,106.00	\$311,095.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$116,360.00	\$241,169.00	\$60,661.00
16804 - Central Data Processing - Contractual	\$330,639.00	\$310,202.00	\$345,750.00
16808 - Central Data Processing - Employee Benefits	\$104,645.00	\$94,035.00	\$102,486.00
<b>Total for Shared Services</b>	<b>\$1,837,535.00</b>	<b>\$1,827,031.00</b>	<b>\$1,417,027.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$156,542.00	\$132,935.00	\$221,677.00
19204 - Municipal Association Dues - Contractual	\$1,650.00	\$1,650.00	\$1,650.00
19304 - Judgements and Claims - Contractual	-	\$0.00	\$40,000.00
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	\$30,000.00	-

Town of Bethlehem  
Annual Financial Report  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
19504 - Taxes and Assessments on Municipal Property - Contractual	\$9,342.00	\$8,999.00	\$9,237.00
<b>Total for Special Items</b>	<b>\$167,534.00</b>	<b>\$173,584.00</b>	<b>\$272,564.00</b>
<b>Total for General Government Support</b>	<b>\$6,011,250.00</b>	<b>\$5,359,548.00</b>	<b>\$5,092,732.00</b>
<b>Education</b>			
<b>Other Educational Expenditures</b>			
29894 - Educational, Other - Contractual <i>Studio Equipment for Public Access Channels</i>	\$41,445.00	\$11,214.00	\$2,849.00
<b>Total for Other Educational Expenditures</b>	<b>\$41,445.00</b>	<b>\$11,214.00</b>	<b>\$2,849.00</b>
<b>Total for Education</b>	<b>\$41,445.00</b>	<b>\$11,214.00</b>	<b>\$2,849.00</b>
<b>Public Safety</b>			
<b>Administration</b>			
30201 - Public Safety Communication Systems - Personal Services	\$803,324.00	\$735,123.00	\$705,122.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$12,105.00	-	\$17,339.00
30204 - Public Safety Communication Systems - Contractual	\$9,772.00	\$18,699.00	\$25,888.00
30208 - Public Safety Communication Systems - Employee Benefits	\$301,525.00	\$283,377.00	\$296,773.00
<b>Total for Administration</b>	<b>\$1,126,726.00</b>	<b>\$1,037,199.00</b>	<b>\$1,045,122.00</b>
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$4,818,870.00	\$4,677,631.00	\$4,378,081.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
31202 - Police - Equipment and Capital Outlay	\$1,272,825.00	\$206,798.00	\$167,811.00
31204 - Police - Contractual	\$528,847.00	\$601,214.00	\$615,718.00
31208 - Police - Employee Benefits	\$2,343,160.00	\$2,245,968.00	\$2,224,296.00
<b>Total for Law Enforcement</b>	<b>\$8,963,702.00</b>	<b>\$7,731,611.00</b>	<b>\$7,385,906.00</b>
<b>Traffic Control</b>			
33101 - Traffic Control - Personal Services	\$69,101.00	\$108,467.00	\$78,666.00
33102 - Traffic Control - Equipment and Capital Outlay	\$5,698.00	\$4,957.00	-
33104 - Traffic Control - Contractual	\$31,640.00	\$28,171.00	\$16,220.00
33108 - Traffic Control - Employee Benefits	\$43,524.00	\$46,926.00	\$38,937.00
<b>Total for Traffic Control</b>	<b>\$149,963.00</b>	<b>\$188,521.00</b>	<b>\$133,823.00</b>
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$29,648.00	\$7,902.00	\$12,911.00
<b>Total for Fire Protection</b>	<b>\$29,648.00</b>	<b>\$7,902.00</b>	<b>\$12,911.00</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$79,289.00	\$74,311.00	\$36,164.00
35104 - Dog Control - Contractual	\$9,334.00	\$11,471.00	\$8,447.00
35108 - Dog Control - Employee Benefits	\$11,015.00	\$10,930.00	\$8,576.00
<b>Total for Animal Control</b>	<b>\$99,638.00</b>	<b>\$96,712.00</b>	<b>\$53,187.00</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$384,482.00	\$388,371.00	\$365,800.00
36202 - Safety Inspection - Equipment and Capital Outlay	\$70,296.00	\$3,792.00	-
36204 - Safety Inspection - Contractual	\$14,617.00	\$11,011.00	\$11,034.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
36208 - Safety Inspection - Employee Benefits	\$138,797.00	\$136,699.00	\$153,837.00
36401 - Civil Defense - Personal Services	\$7,013.00	\$4,915.00	\$7,032.00
36404 - Civil Defense - Contractual	\$342.00	\$300.00	\$1,495.00
36408 - Civil Defense - Employee Benefits	\$392.00	\$393.00	\$416.00
<b>Total for Other Public Safety</b>	<b>\$615,939.00</b>	<b>\$545,481.00</b>	<b>\$539,614.00</b>
<b>Total for Public Safety</b>	<b>\$10,985,616.00</b>	<b>\$9,607,426.00</b>	<b>\$9,170,563.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$246,850.00	\$251,437.00	\$249,922.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	-	\$3,697.00
50104 - Highway and Street Administration - Contractual	\$12,788.00	\$4,038.00	\$4,269.00
50108 - Highway and Street Administration - Employee Benefits	\$129,560.00	\$120,326.00	\$114,597.00
51322 - Garage - Equipment and Capital Outlay	\$86,577.00	\$49,464.00	\$5,463.00
51324 - Garage - Contractual	\$158,995.00	\$126,924.00	\$97,934.00
51824 - Street Lighting - Contractual	\$268,565.00	\$294,933.00	\$256,964.00
54101 - Sidewalks - Personal Services	\$39,785.00	-	-
54102 - Sidewalks - Equipment and Capital Outlay	\$482,056.00	\$352,493.00	\$59,288.00
54104 - Sidewalks - Contractual	\$64,518.00	-	-
54108 - Sidewalks - Employee Benefits	\$18,549.00	-	-
<b>Total for Highway</b>	<b>\$1,508,243.00</b>	<b>\$1,199,615.00</b>	<b>\$792,134.00</b>
<b>Total for Transportation</b>	<b>\$1,508,243.00</b>	<b>\$1,199,615.00</b>	<b>\$792,134.00</b>

Town of Bethlehem  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
67721 - Programs for the Aging - Personal Services	\$471,303.00	\$431,161.00	\$369,163.00
67722 - Programs for the Aging - Equipment and Capital Outlay	\$506.00	\$2,505.00	\$1,949.00
67724 - Programs for the Aging - Contractual	\$82,073.00	\$63,151.00	\$40,101.00
67728 - Programs for the Aging - Employee Benefits	\$168,225.00	\$148,121.00	\$152,150.00
<b>Total for Economic Opportunity and Development</b>	<b>\$722,107.00</b>	<b>\$644,938.00</b>	<b>\$563,363.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$722,107.00</b>	<b>\$644,938.00</b>	<b>\$563,363.00</b>
<b>Culture and Recreation</b>			
<b>C&amp;R - Administration</b>			
70201 - Parks and Recreation Administration - Personal Services	\$315,207.00	\$306,467.00	\$273,973.00
70202 - Parks and Recreation Administration - Equipment and Capital Outlay	\$54,625.00	\$21,144.00	\$6,813.00
70204 - Parks and Recreation Administration - Contractual	\$21,362.00	\$18,924.00	\$22,251.00
70208 - Parks and Recreation Administration - Employee Benefits	\$116,124.00	\$108,411.00	\$116,305.00
<b>Total for C&amp;R - Administration</b>	<b>\$507,318.00</b>	<b>\$454,946.00</b>	<b>\$419,342.00</b>
<b>Recreation</b>			
71101 - Parks - Personal Services	\$664,772.00	\$630,521.00	\$612,003.00
71102 - Parks - Equipment and Capital Outlay	\$251,290.00	\$92,733.00	\$77,329.00
71104 - Parks - Contractual	\$397,419.00	\$403,357.00	\$290,819.00
71108 - Parks - Employee Benefits	\$147,768.00	\$162,412.00	\$176,179.00

Town of Bethlehem  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
73102 - Youth Programs - Equipment and Capital Outlay	-	-	\$1,884.00
73104 - Youth Programs - Contractual	\$44,161.00	\$42,000.00	\$40,116.00
<b>Total for Recreation</b>	<b>\$1,505,410.00</b>	<b>\$1,331,023.00</b>	<b>\$1,198,330.00</b>
<b>Culture</b>			
75101 - Historian - Personal Services	\$5,000.00	\$5,000.00	\$5,019.00
75104 - Historian - Contractual	\$7,039.00	\$6,881.00	\$3,660.00
75108 - Historian - Employee Benefits	\$519.00	\$392.00	\$406.00
75504 - Celebrations - Contractual	\$5,466.00	\$4,491.00	\$126.00
<b>Total for Culture</b>	<b>\$18,024.00</b>	<b>\$16,764.00</b>	<b>\$9,211.00</b>
<b>Total for Culture and Recreation</b>	<b>\$2,030,752.00</b>	<b>\$1,802,733.00</b>	<b>\$1,626,883.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$31,275.00	\$33,543.00	\$31,644.00
80104 - Zoning - Contractual	\$6,449.00	\$5,790.00	\$5,114.00
80108 - Zoning - Employee Benefits	\$3,126.00	\$3,710.00	\$4,447.00
80201 - Planning and Surveys - Personal Services	\$563,834.00	\$528,263.00	\$405,730.00
80204 - Planning and Surveys - Contractual	\$267,012.00	\$149,911.00	\$135,331.00
80208 - Planning and Surveys - Employee Benefits	\$149,113.00	\$132,181.00	\$140,269.00
<b>Total for General Environment</b>	<b>\$1,020,809.00</b>	<b>\$853,398.00</b>	<b>\$722,535.00</b>
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$351,950.00	\$305,235.00	\$281,262.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$229,524.00	\$11,848.00	\$48,150.00
81604 - Refuse and Garbage - Contractual	\$365,969.00	\$359,573.00	\$402,858.00
81608 - Refuse and Garbage - Employee Benefits	\$152,599.00	\$137,655.00	\$147,455.00
<b>Total for Sanitation</b>	<b>\$1,100,042.00</b>	<b>\$814,311.00</b>	<b>\$879,725.00</b>
<b>Community Environment</b>			
85101 - Community Beautification - Personal Services	\$35,679.00	\$32,375.00	\$58,986.00
85102 - Community Beautification - Equipment and Capital Outlay	-	-	\$10,456.00
85104 - Community Beautification - Contractual	\$68,723.00	\$11,763.00	\$4,314.00
85108 - Community Beautification - Employee Benefits	\$18,749.00	\$19,555.00	\$24,614.00
<b>Total for Community Environment</b>	<b>\$123,151.00</b>	<b>\$63,693.00</b>	<b>\$98,370.00</b>
<b>Total for Home and Community Services</b>	<b>\$2,244,002.00</b>	<b>\$1,731,402.00</b>	<b>\$1,700,630.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Post Retirement Health Benefits</i>	\$754,504.00	\$680,166.00	\$661,471.00
<b>Total for Employee Benefits</b>	<b>\$754,504.00</b>	<b>\$680,166.00</b>	<b>\$661,471.00</b>
<b>Total for Employee Benefits</b>	<b>\$754,504.00</b>	<b>\$680,166.00</b>	<b>\$661,471.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$274,235.00	\$269,256.00	\$258,280.00

Town of Bethlehem  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
97107 - Serial Bonds - Debt Interest	\$201,676.00	\$207,900.00	\$207,267.00
97816 - Subscription-Based IT Arrangement - Debt Principal	\$155,759.00	-	-
97817 - Subscription-Based IT Arrangement - Debt Interest	\$17,274.00	-	-
<b>Total for Debt Service</b>	<b>\$648,944.00</b>	<b>\$477,156.00</b>	<b>\$465,547.00</b>
<b>Total for Debt Service</b>	<b>\$648,944.00</b>	<b>\$477,156.00</b>	<b>\$465,547.00</b>
<b>Total for Expenditures</b>	<b>\$24,946,863.00</b>	<b>\$21,514,198.00</b>	<b>\$20,076,172.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer of ARPA funding for the purchase of an asset.</i>	\$44,914.00	-	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,799,782.00	\$2,668,092.00	\$1,458,865.00
<b>Total for Interfund Transfers</b>	<b>\$1,844,696.00</b>	<b>\$2,668,092.00</b>	<b>\$1,458,865.00</b>
<b>Total for Interfund Transfers</b>	<b>\$1,844,696.00</b>	<b>\$2,668,092.00</b>	<b>\$1,458,865.00</b>
<b>Total for Other Uses</b>	<b>\$1,844,696.00</b>	<b>\$2,668,092.00</b>	<b>\$1,458,865.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$26,791,559.00</b>	<b>\$24,182,290.00</b>	<b>\$21,535,037.00</b>

Town of Bethlehem  
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**A - General  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$13,093,407.00	\$10,138,530.00	\$8,301,667.00
8022 - Restated Fund Balance - Beginning of Year	\$13,093,407.00	\$10,138,530.00	\$8,301,667.00
Add Revenues and Other Sources	\$29,146,965.00	\$27,137,167.00	\$23,371,900.00
Deduct Expenditures and Other Uses	\$26,791,559.00	\$24,182,290.00	\$21,535,037.00
8029 - Fund Balance - End of Year	\$15,448,813.00	\$13,093,407.00	\$10,138,530.00

Town of Bethlehem  
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**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$4,296,371.00	\$3,931,996.00	\$4,020,891.00
1099 - Est Rev - Property Tax Items	\$147,888.00	\$147,093.00	\$148,908.00
1199 - Est Rev - Non-Property Tax Items	\$15,987,810.00	\$15,148,657.00	\$13,873,088.00
1299 - Est Rev - Departmental Income	-	\$1,462,896.00	\$1,368,415.00
2199 - Est Rev - Departmental Income	\$1,719,450.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$34,760.00	\$34,760.00	\$34,760.00
2499 - Est Rev - Use of Money and Property	\$467,942.00	\$176,558.00	\$77,206.00
2599 - Est Rev - Licenses and Permits	\$35,400.00	\$35,400.00	\$37,400.00
2649 - Est Rev - Fines and Forfeitures	\$190,000.00	\$170,000.00	\$150,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$199,392.00	\$391,449.00	\$138,000.00
2799 - Est Rev - Other Revenues	-	\$0.00	\$126,638.00
2801 - Est Rev - Interfund Revenues	-	\$533,111.00	\$507,337.00
2899 - Est Rev - Interfund Revenues	\$578,547.00	-	-
3099 - Est Rev - State Aid	\$1,069,638.00	\$1,104,638.00	\$1,203,000.00
4099 - Est Rev - Federal Aid	\$50,000.00	\$50,202.00	\$55,297.00
<b>Total for Estimated Revenue</b>	<b>\$24,777,198.00</b>	<b>\$23,186,760.00</b>	<b>\$21,740,940.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	\$0.00	\$0.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$24,777,198.00</b>	<b>\$23,186,760.00</b>	<b>\$21,740,940.00</b>

Town of Bethlehem  
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**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$4,821,568.00	\$4,521,190.00	\$4,343,879.00
3999 - App - Public Safety	\$7,662,658.00	\$7,457,014.00	\$7,055,142.00
5999 - App - Transportation	\$1,194,356.00	\$1,141,152.00	\$716,328.00
6999 - App - Economic Assistance and Opportunity	\$568,931.00	\$548,245.00	\$499,430.00
7999 - App - Culture and Recreation	\$1,819,737.00	\$1,727,714.00	\$1,586,016.00
8999 - App - Home and Community Services	\$1,717,002.00	\$1,529,840.00	\$1,446,744.00
9199 - App - Employee Benefits	\$6,485,361.00	\$5,785,692.00	\$5,616,241.00
9899 - App - Debt Service	\$507,585.00	\$475,913.00	\$477,160.00
<b>Total for Estimated Appropriations</b>	<b>\$24,777,198.00</b>	<b>\$23,186,760.00</b>	<b>\$21,740,940.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$24,777,198.00</b>	<b>\$23,186,760.00</b>	<b>\$21,740,940.00</b>

Town of Bethlehem  
Annual Financial Report  
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**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$47,342.00	\$50,126.00	\$4,109.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$47,342.00</b>	<b>\$50,126.00</b>	<b>\$4,109.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$14,427.00	\$8,169.00	\$593.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$14,427.00</b>	<b>\$8,169.00</b>	<b>\$593.00</b>
<b>Total for Assets</b>	<b>\$61,769.00</b>	<b>\$58,295.00</b>	<b>\$4,702.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$61,769.00</b>	<b>\$58,295.00</b>	<b>\$4,702.00</b>

Town of Bethlehem  
Annual Financial Report  
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**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$569.00	\$8,169.00	\$593.00
<b>Total for Payables</b>	<b>\$569.00</b>	<b>\$8,169.00</b>	<b>\$593.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Unearned Revenue and FSS Escrow Balance (Section 8)</i>	\$58,300.00	\$33,317.00	-
<b>Total for Other Liabilities</b>	<b>\$58,300.00</b>	<b>\$33,317.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$58,869.00</b>	<b>\$41,486.00</b>	<b>\$593.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
899 - Other Restricted Fund Balance <i>Section 8 Housing HAP - HUD Funds</i>	\$2,900.00	\$16,809.00	\$4,109.00
<b>Total for Restricted Fund Balance</b>	<b>\$2,900.00</b>	<b>\$16,809.00</b>	<b>\$4,109.00</b>
<b>Total for Fund Balance</b>	<b>\$2,900.00</b>	<b>\$16,809.00</b>	<b>\$4,109.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$61,769.00</b>	<b>\$58,295.00</b>	<b>\$4,702.00</b>

Town of Bethlehem  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Federal Aid</b>			
4915 - Federal Aid Rental Assistance Program	\$478,570.00	\$434,835.00	\$387,248.00
4989 - Federal Aid Other Home and Community Services	\$67,500.00	\$35,000.00	\$51,809.00
<b>Total for Federal Aid</b>	<b>\$546,070.00</b>	<b>\$469,835.00</b>	<b>\$439,057.00</b>
<b>Total for Revenues</b>	<b>\$546,070.00</b>	<b>\$469,835.00</b>	<b>\$439,057.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$546,070.00</b>	<b>\$469,835.00</b>	<b>\$439,057.00</b>

Town of Bethlehem  
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**CD - Special Grant  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Community Development</b>			
86104 - Rent Subsidy Administration - Contractual	\$492,479.00	\$422,135.00	\$388,269.00
86892 - Agencies, Other - Equipment and Capital Outlay <i>CDBG Project - 103ME983-21</i>	\$67,500.00	\$35,000.00	\$51,809.00
<b>Total for Community Development</b>	<b>\$559,979.00</b>	<b>\$457,135.00</b>	<b>\$440,078.00</b>
<b>Total for Home and Community Services</b>	<b>\$559,979.00</b>	<b>\$457,135.00</b>	<b>\$440,078.00</b>
<b>Total for Expenditures</b>	<b>\$559,979.00</b>	<b>\$457,135.00</b>	<b>\$440,078.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$559,979.00</b>	<b>\$457,135.00</b>	<b>\$440,078.00</b>

Town of Bethlehem  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$16,809.00	\$4,109.00	\$5,130.00
8022 - Restated Fund Balance - Beginning of Year	\$16,809.00	\$4,109.00	\$5,130.00
Add Revenues and Other Sources	\$546,070.00	\$469,835.00	\$439,057.00
Deduct Expenditures and Other Uses	\$559,979.00	\$457,135.00	\$440,078.00
8029 - Fund Balance - End of Year	\$2,900.00	\$16,809.00	\$4,109.00

Town of Bethlehem  
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**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$369,306.00	\$461,294.00	\$365,644.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$369,306.00</b>	<b>\$461,294.00</b>	<b>\$365,644.00</b>
<b>Total for Assets</b>	<b>\$369,306.00</b>	<b>\$461,294.00</b>	<b>\$365,644.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$369,306.00</b>	<b>\$461,294.00</b>	<b>\$365,644.00</b>

Town of Bethlehem  
Annual Financial Report  
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**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	-	\$0.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
899 - Other Restricted Fund Balance <i>Parkland Set Aside Fund Cash</i>	\$369,306.00	\$461,294.00	\$365,644.00
<b>Total for Restricted Fund Balance</b>	<b>\$369,306.00</b>	<b>\$461,294.00</b>	<b>\$365,644.00</b>
<b>Total for Fund Balance</b>	<b>\$369,306.00</b>	<b>\$461,294.00</b>	<b>\$365,644.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$369,306.00</b>	<b>\$461,294.00</b>	<b>\$365,644.00</b>

Town of Bethlehem  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2089 - Other Culture and Recreation Income	\$67,350.00	\$98,650.00	\$79,850.00
<b>Total for Departmental Income</b>	<b>\$67,350.00</b>	<b>\$98,650.00</b>	<b>\$79,850.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$13,028.00	-	\$0.00
<b>Total for Use of Money and Property</b>	<b>\$13,028.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$80,378.00</b>	<b>\$98,650.00</b>	<b>\$79,850.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$80,378.00</b>	<b>\$98,650.00</b>	<b>\$79,850.00</b>

Town of Bethlehem  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Culture and Recreation</b>			
<b>Culture</b>			
79892 - Culture And Recreation, Other - Equipment and Capital Outlay <i>Spending on Parkland and Park Facilities</i>	\$172,366.00	\$3,000.00	\$170,527.00
<b>Total for Culture</b>	<b>\$172,366.00</b>	<b>\$3,000.00</b>	<b>\$170,527.00</b>
<b>Total for Culture and Recreation</b>	<b>\$172,366.00</b>	<b>\$3,000.00</b>	<b>\$170,527.00</b>
<b>Total for Expenditures</b>	<b>\$172,366.00</b>	<b>\$3,000.00</b>	<b>\$170,527.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$172,366.00</b>	<b>\$3,000.00</b>	<b>\$170,527.00</b>

Town of Bethlehem  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$461,294.00	\$365,644.00	\$456,321.00
8022 - Restated Fund Balance - Beginning of Year	\$461,294.00	\$365,644.00	\$456,321.00
Add Revenues and Other Sources	\$80,378.00	\$98,650.00	\$79,850.00
Deduct Expenditures and Other Uses	\$172,366.00	\$3,000.00	\$170,527.00
8029 - Fund Balance - End of Year	\$369,306.00	\$461,294.00	\$365,644.00

Town of Bethlehem  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$2,734,092.00	\$149,444.00	\$2,612,435.00
210 - Petty Cash	\$104.00	\$200.00	\$200.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,734,196.00</b>	<b>\$149,644.00</b>	<b>\$2,612,635.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$654,920.00	\$854,460.00	\$2,180,659.00
231 - Cash In Time Deposits Special Reserves	\$307,780.00	\$307,780.00	\$307,780.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$962,700.00</b>	<b>\$1,162,240.00</b>	<b>\$2,488,439.00</b>
<b>Investments</b>			
450 - Investments in Securities	-	\$1,651,204.00	\$6.00
<b>Total for Investments</b>	<b>\$0.00</b>	<b>\$1,651,204.00</b>	<b>\$6.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$76,938.00	\$9,002.00	\$33,192.00
<b>Total for Net Other Receivables</b>	<b>\$76,938.00</b>	<b>\$9,002.00</b>	<b>\$33,192.00</b>
<b>Due From</b>			
440 - Due from Other Governments	-	\$460,077.00	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$460,077.00</b>	<b>\$0.00</b>

Town of Bethlehem  
 Annual Financial Report  
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**DA - Highway Town-wide  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$99,396.00	\$118,269.00	\$95,583.00
480 - Prepaid Expenses	\$182,907.00	\$73,575.00	\$102,024.00
<b>Total for Other Assets</b>	<b>\$282,303.00</b>	<b>\$191,844.00</b>	<b>\$197,607.00</b>
<b>Total for Assets</b>	<b>\$4,056,137.00</b>	<b>\$3,624,011.00</b>	<b>\$5,331,879.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$4,056,137.00</b>	<b>\$3,624,011.00</b>	<b>\$5,331,879.00</b>

Town of Bethlehem  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$139,689.00	\$92,145.00	\$84,207.00
601 - Accrued Liabilities	\$168,959.00	\$169,993.00	\$151,497.00
<b>Total for Payables</b>	<b>\$308,648.00</b>	<b>\$262,138.00</b>	<b>\$235,704.00</b>
<b>Total for Liabilities</b>	<b>\$308,648.00</b>	<b>\$262,138.00</b>	<b>\$235,704.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	\$5,150.00	\$7,439.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$5,150.00</b>	<b>\$7,439.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$5,150.00</b>	<b>\$7,439.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$282,303.00	\$191,844.00	\$197,607.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$282,303.00</b>	<b>\$191,844.00</b>	<b>\$197,607.00</b>
<b>Restricted Fund Balance</b>			
827 - Reserve for State and Local Retirement System Contributions	\$307,780.00	\$307,780.00	\$307,780.00

Town of Bethlehem  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
878 - Capital Reserve	\$654,920.00	\$854,460.00	\$2,180,659.00
<b>Total for Restricted Fund Balance</b>	<b>\$962,700.00</b>	<b>\$1,162,240.00</b>	<b>\$2,488,439.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$2,502,486.00	\$2,002,639.00	\$2,402,690.00
<b>Total for Assigned Fund Balance</b>	<b>\$2,502,486.00</b>	<b>\$2,002,639.00</b>	<b>\$2,402,690.00</b>
<b>Total for Fund Balance</b>	<b>\$3,747,489.00</b>	<b>\$3,356,723.00</b>	<b>\$5,088,736.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$4,056,137.00</b>	<b>\$3,624,011.00</b>	<b>\$5,331,879.00</b>

Town of Bethlehem  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$6,875,259.00	\$6,614,927.00	\$6,479,747.00
<b>Total for Property Taxes</b>	<b>\$6,875,259.00</b>	<b>\$6,614,927.00</b>	<b>\$6,479,747.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$238,188.00	\$222,150.00	\$213,477.00
<b>Total for Property Tax Items</b>	<b>\$238,188.00</b>	<b>\$222,150.00</b>	<b>\$213,477.00</b>
<b>Departmental Income</b>			
2801 - Interfund Revenues	\$11,696.00	\$21,122.00	\$14,261.00
<b>Total for Departmental Income</b>	<b>\$11,696.00</b>	<b>\$21,122.00</b>	<b>\$14,261.00</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments <i>Salt Purchases from School District and Blacktopping Library Parking Lot</i>	\$18,652.00	\$6,106.00	\$5,824.00
<b>Total for Intergovernmental Charges</b>	<b>\$18,652.00</b>	<b>\$6,106.00</b>	<b>\$5,824.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$249,919.00	\$41,738.00	\$6,571.00
<b>Total for Use of Money and Property</b>	<b>\$249,919.00</b>	<b>\$41,738.00</b>	<b>\$6,571.00</b>
<b>Sales of Property and Compensation for Loss</b>			

Town of Bethlehem  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2650 - Sales of Scrap and Excess Materials	\$4,074.00	\$1,427.00	\$1,802.00
2665 - Sales of Equipment	\$65,235.00	\$15,450.00	\$21,665.00
2680 - Insurance Recoveries	\$4,733.00	\$4,154.00	\$22,312.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$74,042.00</b>	<b>\$21,031.00</b>	<b>\$45,779.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$11.00	\$18,484.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$11.00</b>	<b>\$18,484.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$731,651.00	\$677,897.00	\$695,339.00
<b>Total for State Aid</b>	<b>\$731,651.00</b>	<b>\$677,897.00</b>	<b>\$695,339.00</b>
<b>Total for Revenues</b>	<b>\$8,199,407.00</b>	<b>\$7,604,982.00</b>	<b>\$7,479,482.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$8,199,407.00</b>	<b>\$7,604,982.00</b>	<b>\$7,479,482.00</b>

Town of Bethlehem  
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**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$1,801,051.00	\$1,658,713.00	\$1,422,569.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$19,706.00	\$7,000.00	-
51104 - Maintenance of Roads - Contractual	\$359,720.00	\$300,949.00	\$277,866.00
51108 - Maintenance of Roads - Employee Benefits	\$882,343.00	\$808,705.00	\$859,106.00
51121 - Permanent Improvements Highway - Personal Services	\$175,356.00	\$290,176.00	\$257,512.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$740,080.00	\$963,746.00	\$1,060,979.00
51128 - Permanent Improvements Highway - Employee Benefits	\$111,531.00	\$160,384.00	\$174,400.00
51301 - Machinery - Personal Services	\$91,024.00	\$94,905.00	\$70,971.00
51302 - Machinery - Equipment and Capital Outlay	\$370,949.00	\$119,083.00	\$4,600.00
51304 - Machinery - Contractual	\$718,632.00	\$834,146.00	\$577,250.00
51308 - Machinery - Employee Benefits	\$50,372.00	\$42,360.00	\$29,756.00
51401 - Brush And Weeds - Personal Services	\$629,714.00	\$485,265.00	\$633,802.00
51404 - Brush And Weeds - Contractual	\$28,329.00	\$27,011.00	\$15,911.00
51408 - Brush And Weeds - Employee Benefits	\$255,013.00	\$222,414.00	\$276,404.00
51421 - Snow Removal - Personal Services	\$203,117.00	\$299,457.00	\$204,976.00
51424 - Snow Removal - Contractual	\$179,749.00	\$224,208.00	\$163,248.00
51428 - Snow Removal - Employee Benefits	\$116,317.00	\$131,709.00	\$109,027.00
<b>Total for Highway</b>	<b>\$6,733,003.00</b>	<b>\$6,670,231.00</b>	<b>\$6,138,377.00</b>

Town of Bethlehem  
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**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Transportation</b>	<b>\$6,733,003.00</b>	<b>\$6,670,231.00</b>	<b>\$6,138,377.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Post Retirement Health Benefit for Retirees</i>	\$207,779.00	\$232,345.00	\$203,261.00
<b>Total for Employee Benefits</b>	<b>\$207,779.00</b>	<b>\$232,345.00</b>	<b>\$203,261.00</b>
<b>Total for Employee Benefits</b>	<b>\$207,779.00</b>	<b>\$232,345.00</b>	<b>\$203,261.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$178,783.00	\$173,523.00	\$175,577.00
97107 - Serial Bonds - Debt Interest	\$85,931.00	\$89,505.00	\$99,716.00
<b>Total for Debt Service</b>	<b>\$264,714.00</b>	<b>\$263,028.00</b>	<b>\$275,293.00</b>
<b>Total for Debt Service</b>	<b>\$264,714.00</b>	<b>\$263,028.00</b>	<b>\$275,293.00</b>
<b>Total for Expenditures</b>	<b>\$7,205,496.00</b>	<b>\$7,165,604.00</b>	<b>\$6,616,931.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$603,145.00	\$2,171,391.00	\$860,000.00

Town of Bethlehem  
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**DA - Highway Town-wide  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Interfund Transfers</b>	<b>\$603,145.00</b>	<b>\$2,171,391.00</b>	<b>\$860,000.00</b>
<b>Total for Interfund Transfers</b>	<b>\$603,145.00</b>	<b>\$2,171,391.00</b>	<b>\$860,000.00</b>
<b>Total for Other Uses</b>	<b>\$603,145.00</b>	<b>\$2,171,391.00</b>	<b>\$860,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$7,808,641.00</b>	<b>\$9,336,995.00</b>	<b>\$7,476,931.00</b>

Town of Bethlehem  
 Annual Financial Report  
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**DA - Highway Town-wide  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$3,356,723.00	\$5,088,736.00	\$5,086,185.00
8022 - Restated Fund Balance - Beginning of Year	\$3,356,723.00	\$5,088,736.00	\$5,086,185.00
Add Revenues and Other Sources	\$8,199,407.00	\$7,604,982.00	\$7,479,482.00
Deduct Expenditures and Other Uses	\$7,808,641.00	\$9,336,995.00	\$7,476,931.00
8029 - Fund Balance - End of Year	\$3,747,489.00	\$3,356,723.00	\$5,088,736.00

Town of Bethlehem  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$7,168,244.00	\$6,875,259.00	\$6,614,929.00
1099 - Est Rev - Property Tax Items	\$226,670.00	\$235,553.00	\$224,587.00
2399 - Est Rev - Intergovernmental Charges	\$9,000.00	\$10,500.00	\$10,500.00
2499 - Est Rev - Use of Money and Property	\$185,507.00	\$49,688.00	\$5,988.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$13,000.00	\$11,000.00	\$4,000.00
2801 - Est Rev - Interfund Revenues	-	\$15,000.00	\$15,000.00
2899 - Est Rev - Interfund Revenues	\$15,000.00	-	-
3099 - Est Rev - State Aid	\$731,650.00	\$677,896.00	\$605,812.00
<b>Total for Estimated Revenue</b>	<b>\$8,349,071.00</b>	<b>\$7,874,896.00</b>	<b>\$7,480,816.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$8,349,071.00</b>	<b>\$7,874,896.00</b>	<b>\$7,480,816.00</b>

Town of Bethlehem  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$6,044,773.00	\$5,660,849.00	\$5,341,029.00
9199 - App - Employee Benefits	\$2,037,653.00	\$1,949,332.00	\$1,876,758.00
9899 - App - Debt Service	\$266,645.00	\$264,715.00	\$263,029.00
<b>Total for Estimated Appropriations</b>	<b>\$8,349,071.00</b>	<b>\$7,874,896.00</b>	<b>\$7,480,816.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$8,349,071.00</b>	<b>\$7,874,896.00</b>	<b>\$7,480,816.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$7,526,185.00	\$9,454,203.00	\$4,439,335.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$7,526,185.00</b>	<b>\$9,454,203.00</b>	<b>\$4,439,335.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$1,492,286.00	\$102,959.00	\$582.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,492,286.00</b>	<b>\$102,959.00</b>	<b>\$582.00</b>
<b>Investments</b>			
450 - Investments in Securities	-	\$0.00	\$128,058.00
<b>Total for Investments</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$128,058.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$32,093.00	\$200.00	-
<b>Total for Net Other Receivables</b>	<b>\$32,093.00</b>	<b>\$200.00</b>	<b>\$0.00</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$904,405.00	\$1,148,965.00	\$2,603,402.00
<b>Total for Due From</b>	<b>\$904,405.00</b>	<b>\$1,148,965.00</b>	<b>\$2,603,402.00</b>
<b>Total for Assets</b>	<b>\$9,954,969.00</b>	<b>\$10,706,327.00</b>	<b>\$7,171,377.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Assets and Deferred Outflows</b>	<b>\$9,954,969.00</b>	<b>\$10,706,327.00</b>	<b>\$7,171,377.00</b>

Town of Bethlehem  
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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,136,839.00	\$620,942.00	\$1,177,120.00
<b>Total for Payables</b>	<b>\$1,136,839.00</b>	<b>\$620,942.00</b>	<b>\$1,177,120.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$6,000,000.00	-	-
<b>Total for Notes Payable</b>	<b>\$6,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>FBI funding for police shooting range.</i>	\$192,218.00	-	-
<b>Total for Other Liabilities</b>	<b>\$192,218.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$7,329,057.00</b>	<b>\$620,942.00</b>	<b>\$1,177,120.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
899 - Other Restricted Fund Balance <i>Tied to unspent BAN Funds (approx. half relates to a project that was put on hold until 2024)</i>	\$1,492,286.00	\$102,959.00	\$125,389.00
<b>Total for Restricted Fund Balance</b>	<b>\$1,492,286.00</b>	<b>\$102,959.00</b>	<b>\$125,389.00</b>
<b>Assigned Fund Balance</b>			

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**H - Capital Projects  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
915 - Assigned Unappropriated Fund Balance	\$1,133,626.00	\$9,982,426.00	\$5,868,868.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,133,626.00</b>	<b>\$9,982,426.00</b>	<b>\$5,868,868.00</b>
<b>Total for Fund Balance</b>	<b>\$2,625,912.00</b>	<b>\$10,085,385.00</b>	<b>\$5,994,257.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$9,954,969.00</b>	<b>\$10,706,327.00</b>	<b>\$7,171,377.00</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments <i>Donation from the FBI (Federal Bureau of Investigation) for construction of training building at police shooting range. Donation provides rights to use facility free of charge for 30 years.</i>	\$1,528,254.00	-	-
<b>Total for Intergovernmental Charges</b>	<b>\$1,528,254.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$18,290.00	\$2,251.00	\$3,573.00
<b>Total for Use of Money and Property</b>	<b>\$18,290.00</b>	<b>\$2,251.00</b>	<b>\$3,573.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	\$1,500.00	\$589.00	\$121,800.00
2710 - Premium on Obligations	\$40,746.00	-	-
<b>Total for Other Revenues</b>	<b>\$42,246.00</b>	<b>\$589.00</b>	<b>\$121,800.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	\$107,229.00	-	-
3297 - State Aid Education Capital Projects	-	\$25,674.00	\$299,655.00
3989 - State Aid Other Home and Community Service	-	\$0.00	\$147,364.00
3990 - State Aid Sewer Capital Projects	-	-	\$0.00
<b>Total for State Aid</b>	<b>\$107,229.00</b>	<b>\$25,674.00</b>	<b>\$447,019.00</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Federal Aid</b>			
4097 - Federal Aid Capital Projects	\$330,517.00	\$417,342.00	\$2,938,415.00
<b>Total for Federal Aid</b>	<b>\$330,517.00</b>	<b>\$417,342.00</b>	<b>\$2,938,415.00</b>
<b>Total for Revenues</b>	<b>\$2,026,536.00</b>	<b>\$445,856.00</b>	<b>\$3,510,807.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$2,402,926.00	\$6,961,722.00	\$4,174,940.00
<b>Total for Operating Transfers</b>	<b>\$2,402,926.00</b>	<b>\$6,961,722.00</b>	<b>\$4,174,940.00</b>
<b>Total for Other Sources</b>	<b>\$2,402,926.00</b>	<b>\$6,961,722.00</b>	<b>\$4,174,940.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$4,429,462.00</b>	<b>\$7,407,578.00</b>	<b>\$7,685,747.00</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Municipal Staff</b>			
14402 - Engineer - Equipment and Capital Outlay	\$531,712.00	\$803,401.00	\$3,462,975.00
<b>Total for Municipal Staff</b>	<b>\$531,712.00</b>	<b>\$803,401.00</b>	<b>\$3,462,975.00</b>
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$23,078.00	-
<b>Total for Shared Services</b>	<b>\$0.00</b>	<b>\$23,078.00</b>	<b>\$0.00</b>
<b>Special Items</b>			
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	\$2,911,534.00	-	-
<b>Total for Special Items</b>	<b>\$2,911,534.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$3,443,246.00</b>	<b>\$826,479.00</b>	<b>\$3,462,975.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31972 - Law Enforcement - Equipment and Capital Outlay	\$1,615,423.00	\$169,550.00	\$136,174.00
<b>Total for Law Enforcement</b>	<b>\$1,615,423.00</b>	<b>\$169,550.00</b>	<b>\$136,174.00</b>
<b>Fire Protection</b>			

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
34102 - Fire Protection - Equipment and Capital Outlay	-	\$17,350.00	\$113,195.00
<b>Total for Fire Protection</b>	<b>\$0.00</b>	<b>\$17,350.00</b>	<b>\$113,195.00</b>
<b>Total for Public Safety</b>	<b>\$1,615,423.00</b>	<b>\$186,900.00</b>	<b>\$249,369.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$20,230.00	-	\$24,500.00
51302 - Machinery - Equipment and Capital Outlay	\$492,704.00	\$1,222,110.00	\$1,492,135.00
54102 - Sidewalks - Equipment and Capital Outlay	-	-	\$116,968.00
<b>Total for Highway</b>	<b>\$512,934.00</b>	<b>\$1,222,110.00</b>	<b>\$1,633,603.00</b>
<b>Total for Transportation</b>	<b>\$512,934.00</b>	<b>\$1,222,110.00</b>	<b>\$1,633,603.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71102 - Parks - Equipment and Capital Outlay	\$324,641.00	\$59,459.00	\$348,864.00
<b>Total for Recreation</b>	<b>\$324,641.00</b>	<b>\$59,459.00</b>	<b>\$348,864.00</b>
<b>Total for Culture and Recreation</b>	<b>\$324,641.00</b>	<b>\$59,459.00</b>	<b>\$348,864.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$3,623,551.00	\$849,986.00	\$475,842.00

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Sewage</b>	<b>\$3,623,551.00</b>	<b>\$849,986.00</b>	<b>\$475,842.00</b>
<b>Sanitation</b>			
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$337,999.00	-	\$32,072.00
<b>Total for Sanitation</b>	<b>\$337,999.00</b>	<b>\$0.00</b>	<b>\$32,072.00</b>
<b>Water</b>			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$2,031,141.00	\$171,516.00	\$563,593.00
<b>Total for Water</b>	<b>\$2,031,141.00</b>	<b>\$171,516.00</b>	<b>\$563,593.00</b>
<b>Total for Home and Community Services</b>	<b>\$5,992,691.00</b>	<b>\$1,021,502.00</b>	<b>\$1,071,507.00</b>
<b>Total for Expenditures</b>	<b>\$11,888,935.00</b>	<b>\$3,316,450.00</b>	<b>\$6,766,318.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$11,888,935.00</b>	<b>\$3,316,450.00</b>	<b>\$6,766,318.00</b>

Town of Bethlehem  
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**H - Capital Projects  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$10,085,385.00	\$5,994,257.00	\$5,074,828.00
8022 - Restated Fund Balance - Beginning of Year	\$10,085,385.00	\$5,994,257.00	\$5,074,828.00
Add Revenues and Other Sources	\$4,429,462.00	\$7,407,578.00	\$7,685,747.00
Deduct Expenditures and Other Uses	\$11,888,935.00	\$3,316,450.00	\$6,766,318.00
8029 - Fund Balance - End of Year	\$2,625,912.00	\$10,085,385.00	\$5,994,257.00

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**SM - Special District(s) Miscellaneous  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**SM - Special District(s) Miscellaneous  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**SM - Special District(s) Miscellaneous  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,483,317.00	\$1,417,019.00	\$1,378,886.00
<b>Total for Property Taxes</b>	<b>\$1,483,317.00</b>	<b>\$1,417,019.00</b>	<b>\$1,378,886.00</b>
<b>Total for Revenues</b>	<b>\$1,483,317.00</b>	<b>\$1,417,019.00</b>	<b>\$1,378,886.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,483,317.00</b>	<b>\$1,417,019.00</b>	<b>\$1,378,886.00</b>

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**SM - Special District(s) Miscellaneous  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Health</b>			
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$1,483,317.00	\$1,417,019.00	\$1,378,886.00
<b>Total for Other Health</b>	<b>\$1,483,317.00</b>	<b>\$1,417,019.00</b>	<b>\$1,378,886.00</b>
<b>Total for Health</b>	<b>\$1,483,317.00</b>	<b>\$1,417,019.00</b>	<b>\$1,378,886.00</b>
<b>Total for Expenditures</b>	<b>\$1,483,317.00</b>	<b>\$1,417,019.00</b>	<b>\$1,378,886.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,483,317.00</b>	<b>\$1,417,019.00</b>	<b>\$1,378,886.00</b>

Town of Bethlehem  
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**SM - Special District(s) Miscellaneous  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$1,483,317.00	\$1,417,019.00	\$1,378,886.00
Deduct Expenditures and Other Uses	\$1,483,317.00	\$1,417,019.00	\$1,378,886.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Town of Bethlehem  
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**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1,783,439.00	\$1,458,239.00	\$1,061,611.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,783,539.00</b>	<b>\$1,458,339.00</b>	<b>\$1,061,711.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$893,103.00	\$494,243.00	\$1,481,202.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$893,103.00</b>	<b>\$494,243.00</b>	<b>\$1,481,202.00</b>
<b>Net Other Receivables</b>			
360 - Sewer Rents Receivable	\$425,265.00	\$415,023.00	\$389,708.00
380 - Accounts Receivable	\$8,800.00	\$7,508.00	\$6,409.00
383 - Unbilled Receivables	\$537,998.00	\$563,795.00	\$503,256.00
<b>Total for Net Other Receivables</b>	<b>\$972,063.00</b>	<b>\$986,326.00</b>	<b>\$899,373.00</b>
<b>Due From</b>			
440 - Due from Other Governments <i>Albany County Reimbursement for Residential Unpaid Water</i>	\$140,574.00	\$145,687.00	\$128,068.00
<b>Total for Due From</b>	<b>\$140,574.00</b>	<b>\$145,687.00</b>	<b>\$128,068.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$78,908.00	\$41,748.00	\$51,584.00

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**SS - Special District(s) Sewer  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Assets</b>	<b>\$78,908.00</b>	<b>\$41,748.00</b>	<b>\$51,584.00</b>
<b>Total for Assets</b>	<b>\$3,868,187.00</b>	<b>\$3,126,343.00</b>	<b>\$3,621,938.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,868,187.00</b>	<b>\$3,126,343.00</b>	<b>\$3,621,938.00</b>

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**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$155,827.00	\$200,819.00	\$103,353.00
601 - Accrued Liabilities	\$61,273.00	\$61,741.00	\$54,810.00
615 - Customers Deposits	\$691,171.00	\$15,968.00	\$15,540.00
<b>Total for Payables</b>	<b>\$908,271.00</b>	<b>\$278,528.00</b>	<b>\$173,703.00</b>
<b>Total for Liabilities</b>	<b>\$908,271.00</b>	<b>\$278,528.00</b>	<b>\$173,703.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$198,683.00	\$859,148.00	\$486,566.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$198,683.00</b>	<b>\$859,148.00</b>	<b>\$486,566.00</b>
<b>Total for Deferred Inflows</b>	<b>\$198,683.00</b>	<b>\$859,148.00</b>	<b>\$486,566.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$78,908.00	\$41,748.00	\$51,584.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$78,908.00</b>	<b>\$41,748.00</b>	<b>\$51,584.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$893,103.00	\$494,243.00	\$1,481,202.00

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**SS - Special District(s) Sewer  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Restricted Fund Balance</b>	<b>\$893,103.00</b>	<b>\$494,243.00</b>	<b>\$1,481,202.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$1,789,222.00	\$1,452,676.00	\$1,428,883.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,789,222.00</b>	<b>\$1,452,676.00</b>	<b>\$1,428,883.00</b>
<b>Total for Fund Balance</b>	<b>\$2,761,233.00</b>	<b>\$1,988,667.00</b>	<b>\$2,961,669.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,868,187.00</b>	<b>\$3,126,343.00</b>	<b>\$3,621,938.00</b>

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For the Fiscal Period 01/01/2023 - 12/31/2023

**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,296,795.00	\$1,130,970.00	\$1,106,519.00
<b>Total for Property Taxes</b>	<b>\$1,296,795.00</b>	<b>\$1,130,970.00</b>	<b>\$1,106,519.00</b>
<b>Departmental Income</b>			
2122 - Sewer Charges	\$3,361,535.00	\$3,472,263.00	\$3,425,605.00
<b>Total for Departmental Income</b>	<b>\$3,361,535.00</b>	<b>\$3,472,263.00</b>	<b>\$3,425,605.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$203,274.00	\$31,949.00	\$7,070.00
<b>Total for Use of Money and Property</b>	<b>\$203,274.00</b>	<b>\$31,949.00</b>	<b>\$7,070.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$8,555.00	\$1,757.00	\$5,541.00
2680 - Insurance Recoveries	\$4,054.00	\$10,605.00	\$4,694.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$12,609.00</b>	<b>\$12,362.00</b>	<b>\$10,235.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$6.00	\$0.00	\$1,712.00
<b>Total for Other Revenues</b>	<b>\$6.00</b>	<b>\$0.00</b>	<b>\$1,712.00</b>
<b>Total for Revenues</b>	<b>\$4,874,219.00</b>	<b>\$4,647,544.00</b>	<b>\$4,551,141.00</b>

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**SS - Special District(s) Sewer  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$44,914.00	-	-
<b>Total for Operating Transfers</b>	<b>\$44,914.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$44,914.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$4,919,133.00</b>	<b>\$4,647,544.00</b>	<b>\$4,551,141.00</b>

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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81101 - Sewer Administration - Personal Services	\$223,311.00	\$221,665.00	\$201,662.00
81104 - Sewer Administration - Contractual	\$350,941.00	\$339,554.00	\$348,887.00
81108 - Sewer Administration - Employee Benefits	\$72,084.00	\$72,284.00	\$77,892.00
81201 - Sanitary Sewers - Personal Services	\$564,347.00	\$529,691.00	\$518,696.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$208,330.00	\$215,747.00	\$97,035.00
81204 - Sanitary Sewers - Contractual	\$401,376.00	\$464,379.00	\$488,659.00
81208 - Sanitary Sewers - Employee Benefits	\$264,699.00	\$237,864.00	\$276,240.00
81301 - Sewage Treatment and Disposal - Personal Services	\$456,891.00	\$441,632.00	\$434,246.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$45,990.00	\$85,334.00	\$42,282.00
81304 - Sewage Treatment and Disposal - Contractual	\$715,134.00	\$717,349.00	\$676,461.00
81308 - Sewage Treatment and Disposal - Employee Benefits	\$183,170.00	\$179,876.00	\$221,162.00
81501 - Joint Sewer Project - Personal Services	\$3,961.00	\$5,973.00	\$5,168.00
81504 - Joint Sewer Project - Contractual	\$15,446.00	\$12,925.00	\$13,352.00
81508 - Joint Sewer Project - Employee Benefits	\$1,790.00	\$1,965.00	\$2,535.00
<b>Total for Sewage</b>	<b>\$3,507,470.00</b>	<b>\$3,526,238.00</b>	<b>\$3,404,277.00</b>
<b>Total for Home and Community Services</b>	<b>\$3,507,470.00</b>	<b>\$3,526,238.00</b>	<b>\$3,404,277.00</b>
<b>Employee Benefits</b>			

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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Employee Benefits</b>			
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Post Retirement Health Benefit for Retirees</i>	\$81,988.00	\$74,343.00	\$73,338.00
<b>Total for Employee Benefits</b>	<b>\$81,988.00</b>	<b>\$74,343.00</b>	<b>\$73,338.00</b>
<b>Total for Employee Benefits</b>	<b>\$81,988.00</b>	<b>\$74,343.00</b>	<b>\$73,338.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$365,534.00	\$355,466.00	\$343,099.00
97107 - Serial Bonds - Debt Interest	\$191,575.00	\$201,771.00	\$211,424.00
<b>Total for Debt Service</b>	<b>\$557,109.00</b>	<b>\$557,237.00</b>	<b>\$554,523.00</b>
<b>Total for Debt Service</b>	<b>\$557,109.00</b>	<b>\$557,237.00</b>	<b>\$554,523.00</b>
<b>Total for Expenditures</b>	<b>\$4,146,567.00</b>	<b>\$4,157,818.00</b>	<b>\$4,032,138.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$1,462,728.00	\$1,636,902.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1,462,728.00</b>	<b>\$1,636,902.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1,462,728.00</b>	<b>\$1,636,902.00</b>

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**SS - Special District(s) Sewer  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$1,462,728.00</b>	<b>\$1,636,902.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$4,146,567.00</b>	<b>\$5,620,546.00</b>	<b>\$5,669,040.00</b>

Town of Bethlehem  
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**SS - Special District(s) Sewer  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,988,667.00	\$2,961,669.00	\$4,079,568.00
8022 - Restated Fund Balance - Beginning of Year	\$1,988,667.00	\$2,961,669.00	\$4,079,568.00
Add Revenues and Other Sources	\$4,919,133.00	\$4,647,544.00	\$4,551,141.00
Deduct Expenditures and Other Uses	\$4,146,567.00	\$5,620,546.00	\$5,669,040.00
8029 - Fund Balance - End of Year	\$2,761,233.00	\$1,988,667.00	\$2,961,669.00

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**SS - Special District(s) Sewer  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,672,049.00	\$1,296,793.00	\$1,130,969.00
1299 - Est Rev - Departmental Income	-	\$3,309,000.00	\$3,317,600.00
2199 - Est Rev - Departmental Income	\$3,233,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$136,225.00	\$40,697.00	\$4,563.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$4,000.00	\$4,000.00	\$4,000.00
<b>Total for Estimated Revenue</b>	<b>\$5,045,274.00</b>	<b>\$4,650,490.00</b>	<b>\$4,457,132.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$5,045,274.00</b>	<b>\$4,650,490.00</b>	<b>\$4,457,132.00</b>

Town of Bethlehem  
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**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$3,629,148.00	\$3,412,524.00	\$3,244,849.00
9199 - App - Employee Benefits	\$674,919.00	\$675,469.00	\$649,471.00
9899 - App - Debt Service	\$741,207.00	\$562,497.00	\$562,812.00
<b>Total for Estimated Appropriations</b>	<b>\$5,045,274.00</b>	<b>\$4,650,490.00</b>	<b>\$4,457,132.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	-	-	\$0.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$5,045,274.00</b>	<b>\$4,650,490.00</b>	<b>\$4,457,132.00</b>

Town of Bethlehem  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$2,108,252.00	\$3,105,580.00	\$2,705,823.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,108,352.00</b>	<b>\$3,105,680.00</b>	<b>\$2,705,923.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$3,171,575.00	\$1,294,496.00	\$985,771.00
231 - Cash In Time Deposits Special Reserves	\$126,088.00	\$126,088.00	\$126,088.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$3,297,663.00</b>	<b>\$1,420,584.00</b>	<b>\$1,111,859.00</b>
<b>Investments</b>			
450 - Investments in Securities	-	\$102,068.00	\$809.00
<b>Total for Investments</b>	<b>\$0.00</b>	<b>\$102,068.00</b>	<b>\$809.00</b>
<b>Net Other Receivables</b>			
350 - Water Rents Receivable	\$643,548.00	\$625,525.00	\$599,381.00
380 - Accounts Receivable	\$32,757.00	\$34,884.00	\$20,976.00
383 - Unbilled Receivables	\$1,313,452.00	\$1,476,539.00	\$1,459,679.00
454 - Leases Receivable	\$2,171,426.00	\$2,315,885.00	-
<b>Total for Net Other Receivables</b>	<b>\$4,161,183.00</b>	<b>\$4,452,833.00</b>	<b>\$2,080,036.00</b>
<b>Due From</b>			

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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
440 - Due from Other Governments <i>Albany County Reimbursement for Residential Unpaid Water</i>	\$224,613.00	\$229,992.00	\$206,581.00
<b>Total for Due From</b>	<b>\$224,613.00</b>	<b>\$229,992.00</b>	<b>\$206,581.00</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$7,909.00	\$7,449.00	\$5,943.00
480 - Prepaid Expenses	\$135,865.00	\$65,982.00	\$85,072.00
<b>Total for Other Assets</b>	<b>\$143,774.00</b>	<b>\$73,431.00</b>	<b>\$91,015.00</b>
<b>Total for Assets</b>	<b>\$9,935,585.00</b>	<b>\$9,384,588.00</b>	<b>\$6,196,223.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$9,935,585.00</b>	<b>\$9,384,588.00</b>	<b>\$6,196,223.00</b>

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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$388,460.00	\$457,797.00	\$128,353.00
601 - Accrued Liabilities	\$124,845.00	\$101,644.00	\$94,068.00
615 - Customers Deposits	-	\$1,885.00	\$2,041.00
<b>Total for Payables</b>	<b>\$513,305.00</b>	<b>\$561,326.00</b>	<b>\$224,462.00</b>
<b>Total for Liabilities</b>	<b>\$513,305.00</b>	<b>\$561,326.00</b>	<b>\$224,462.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$2,318,374.00	\$2,531,581.00	\$287,332.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$2,318,374.00</b>	<b>\$2,531,581.00</b>	<b>\$287,332.00</b>
<b>Total for Deferred Inflows</b>	<b>\$2,318,374.00</b>	<b>\$2,531,581.00</b>	<b>\$287,332.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$143,774.00	\$73,432.00	\$91,015.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$143,774.00</b>	<b>\$73,432.00</b>	<b>\$91,015.00</b>
<b>Restricted Fund Balance</b>			

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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
827 - Reserve for State and Local Retirement System Contributions	\$126,088.00	\$126,088.00	\$126,088.00
878 - Capital Reserve	\$3,171,575.00	\$1,294,496.00	\$985,771.00
<b>Total for Restricted Fund Balance</b>	<b>\$3,297,663.00</b>	<b>\$1,420,584.00</b>	<b>\$1,111,859.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$774,412.00
915 - Assigned Unappropriated Fund Balance	\$3,662,469.00	\$4,797,665.00	\$3,707,143.00
<b>Total for Assigned Fund Balance</b>	<b>\$3,662,469.00</b>	<b>\$4,797,665.00</b>	<b>\$4,481,555.00</b>
<b>Total for Fund Balance</b>	<b>\$7,103,906.00</b>	<b>\$6,291,681.00</b>	<b>\$5,684,429.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$9,935,585.00</b>	<b>\$9,384,588.00</b>	<b>\$6,196,223.00</b>

Town of Bethlehem  
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$2,412,548.00	\$2,394,266.00	\$2,339,787.00
<b>Total for Property Taxes</b>	<b>\$2,412,548.00</b>	<b>\$2,394,266.00</b>	<b>\$2,339,787.00</b>
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$7,414,611.00	\$8,563,938.00	\$7,646,271.00
2142 - Unmetered Water Sales	\$47,993.00	\$69,143.00	\$61,179.00
2144 - Water Service Charges	\$474,845.00	\$495,680.00	\$445,508.00
<b>Total for Departmental Income</b>	<b>\$7,937,449.00</b>	<b>\$9,128,761.00</b>	<b>\$8,152,958.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$389,746.00	\$130,843.00	\$1,204.00
2410 - Rental of Real Property	-	\$0.00	\$267,286.00
2421 - Lease Payments Collected	\$205,406.00	\$265,897.00	-
<b>Total for Use of Money and Property</b>	<b>\$595,152.00</b>	<b>\$396,740.00</b>	<b>\$268,490.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$5,621.00	\$30,514.00	\$19,524.00
2690 - Other Compensation For Loss	\$8,733.00	\$89,780.00	\$5,772.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$14,354.00</b>	<b>\$120,294.00</b>	<b>\$25,296.00</b>
<b>Other Revenues</b>			

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**SW - Special District(s) Water  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2701 - Refunds of Prior Year Expenditures	\$882.00	\$735.00	\$923.00
<b>Total for Other Revenues</b>	<b>\$882.00</b>	<b>\$735.00</b>	<b>\$923.00</b>
<b>Total for Revenues</b>	<b>\$10,960,385.00</b>	<b>\$12,040,796.00</b>	<b>\$10,787,454.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$10,960,385.00</b>	<b>\$12,040,796.00</b>	<b>\$10,787,454.00</b>

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Water</b>			
83101 - Water Administration - Personal Services	\$247,740.00	\$242,941.00	\$222,750.00
83104 - Water Administration - Contractual	\$467,785.00	\$445,056.00	\$466,501.00
83108 - Water Administration - Employee Benefits	\$81,353.00	\$81,122.00	\$90,295.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$9,593.00	-	-
83204 - Water Source of Supply, Power and Pumping - Contractual	\$2,256,982.00	\$2,191,123.00	\$2,112,002.00
83301 - Water Purification - Personal Services	\$1,079,160.00	\$1,022,070.00	\$953,530.00
83302 - Water Purification - Equipment and Capital Outlay	\$115,898.00	\$75,851.00	\$68,392.00
83304 - Water Purification - Contractual	\$2,082,626.00	\$2,166,932.00	\$1,502,155.00
83308 - Water Purification - Employee Benefits	\$419,613.00	\$425,551.00	\$472,776.00
83401 - Water Transportation and Distribution - Personal Services	\$913,131.00	\$916,679.00	\$827,009.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$354,357.00	\$56,902.00	\$35,530.00
83404 - Water Transportation and Distribution - Contractual	\$470,005.00	\$631,360.00	\$405,040.00
83408 - Water Transportation and Distribution - Employee Benefits	\$452,169.00	\$442,178.00	\$453,352.00
<b>Total for Water</b>	<b>\$8,950,412.00</b>	<b>\$8,697,765.00</b>	<b>\$7,609,332.00</b>
<b>Total for Home and Community Services</b>	<b>\$8,950,412.00</b>	<b>\$8,697,765.00</b>	<b>\$7,609,332.00</b>

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Post Retirement Health Benefit for Retirees</i>	\$114,324.00	\$88,212.00	\$83,920.00
<b>Total for Employee Benefits</b>	<b>\$114,324.00</b>	<b>\$88,212.00</b>	<b>\$83,920.00</b>
<b>Total for Employee Benefits</b>	<b>\$114,324.00</b>	<b>\$88,212.00</b>	<b>\$83,920.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$556,448.00	\$1,426,755.00	\$1,368,044.00
97107 - Serial Bonds - Debt Interest	\$526,976.00	\$561,301.00	\$616,268.00
<b>Total for Debt Service</b>	<b>\$1,083,424.00</b>	<b>\$1,988,056.00</b>	<b>\$1,984,312.00</b>
<b>Total for Debt Service</b>	<b>\$1,083,424.00</b>	<b>\$1,988,056.00</b>	<b>\$1,984,312.00</b>
<b>Total for Expenditures</b>	<b>\$10,148,160.00</b>	<b>\$10,774,033.00</b>	<b>\$9,677,564.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$659,511.00	\$219,173.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$659,511.00</b>	<b>\$219,173.00</b>

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**SW - Special District(s) Water  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$659,511.00</b>	<b>\$219,173.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$659,511.00</b>	<b>\$219,173.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$10,148,160.00</b>	<b>\$11,433,544.00</b>	<b>\$9,896,737.00</b>

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**SW - Special District(s) Water  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$6,291,681.00	\$5,684,429.00	\$4,793,712.00
8022 - Restated Fund Balance - Beginning of Year	\$6,291,681.00	\$5,684,429.00	\$4,793,712.00
Add Revenues and Other Sources	\$10,960,385.00	\$12,040,796.00	\$10,787,454.00
Deduct Expenditures and Other Uses	\$10,148,160.00	\$11,433,544.00	\$9,896,737.00
8029 - Fund Balance - End of Year	\$7,103,906.00	\$6,291,681.00	\$5,684,429.00

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**SW - Special District(s) Water  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,483,227.00	\$2,412,550.00	\$2,394,263.00
1299 - Est Rev - Departmental Income	-	\$8,400,220.00	\$8,349,330.00
2199 - Est Rev - Departmental Income	\$8,288,600.00	-	-
2499 - Est Rev - Use of Money and Property	\$416,859.00	\$330,129.00	\$244,653.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$3,500.00	\$5,000.00	\$11,000.00
<b>Total for Estimated Revenue</b>	<b>\$10,192,186.00</b>	<b>\$11,147,899.00</b>	<b>\$10,999,246.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	-	\$774,417.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$774,417.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$10,192,186.00</b>	<b>\$11,147,899.00</b>	<b>\$11,773,663.00</b>

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**SW - Special District(s) Water  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$7,679,957.00	\$8,781,547.00	\$8,517,992.00
9199 - App - Employee Benefits	\$1,271,103.00	\$1,282,928.00	\$1,267,614.00
9899 - App - Debt Service	\$1,241,126.00	\$1,083,424.00	\$1,988,057.00
<b>Total for Estimated Appropriations</b>	<b>\$10,192,186.00</b>	<b>\$11,147,899.00</b>	<b>\$11,773,663.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$10,192,186.00</b>	<b>\$11,147,899.00</b>	<b>\$11,773,663.00</b>

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**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$5,000.00	\$2,000.00	\$1,725.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$5,000.00</b>	<b>\$2,000.00</b>	<b>\$1,725.00</b>
<b>Total for Assets</b>	<b>\$5,000.00</b>	<b>\$2,000.00</b>	<b>\$1,725.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,000.00</b>	<b>\$2,000.00</b>	<b>\$1,725.00</b>

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**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Payables</b>			
735 - Bail Deposits	\$5,000.00	\$2,000.00	\$1,725.00
<b>Total for Payables</b>	<b>\$5,000.00</b>	<b>\$2,000.00</b>	<b>\$1,725.00</b>
<b>Total for Liabilities</b>	<b>\$5,000.00</b>	<b>\$2,000.00</b>	<b>\$1,725.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$5,000.00</b>	<b>\$2,000.00</b>	<b>\$1,725.00</b>

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**TC - Custodial  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Bethlehem  
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**TC - Custodial  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**TC - Custodial  
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$5,415,270.00	\$2,391,370.00	\$2,361,370.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$5,415,270.00</b>	<b>\$2,391,370.00</b>	<b>\$2,361,370.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$46,248,999.00	\$44,536,104.00	\$44,282,254.00
103 - Improvements Other Than Buildings	\$21,109,203.00	\$18,420,578.00	\$18,280,274.00
104 - Machinery and Equipment	\$35,320,202.00	\$31,679,177.00	\$30,059,607.00
106 - Infrastructure	\$51,164,084.00	\$46,279,609.00	\$43,450,197.00
<b>Total for Depreciable Capital Assets</b>	<b>\$153,842,488.00</b>	<b>\$140,915,468.00</b>	<b>\$136,072,332.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$2,846,896.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$2,846,896.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$159,257,758.00</b>	<b>\$146,153,734.00</b>	<b>\$138,433,702.00</b>

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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$35,020,000.00	\$36,395,000.00	\$38,620,000.00
<b>Total for Debt Obligations</b>	<b>\$35,020,000.00</b>	<b>\$36,395,000.00</b>	<b>\$38,620,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$14,766,798.00	\$0.00	\$1,697,841.00
681 - Subscription-Based IT Arrangement Liability	\$911,032.00	-	-
684 - Landfill Closure and Post Closure Liability	\$100,000.00	\$100,000.00	\$100,000.00
686 - Judgments and Claims Payable	\$20,000.00	\$10,000.00	\$0.00
687 - Compensated Absences	\$1,630,987.00	\$1,609,196.00	\$1,627,617.00
<b>Total for Other Long-Term Obligations</b>	<b>\$17,428,817.00</b>	<b>\$1,719,196.00</b>	<b>\$3,425,458.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$52,448,817.00</b>	<b>\$38,114,196.00</b>	<b>\$42,045,458.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness  
 Debt Summary**

<b>Debt Type</b>	<b>Beginning Balance</b>	<b>Debt Issued</b>	<b>Principal Paid</b>	<b>Paid From debt Proceeds</b>	<b>Accreted Interest</b>	<b>Prior Year Adjustment</b>	<b>Ending Balance</b>
Bond	\$0.00	\$0.00	\$1,375,000.00	\$0.00	\$0.00	\$36,395,000.00	\$35,020,000.00
Bond Anticipation Note	\$0.00	\$6,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000,000.00
<b>Total</b>	\$0.00	\$6,000,000.00	\$1,375,000.00	\$0.00	\$0.00	\$36,395,000.00	\$41,020,000.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> EFC Sewer Bond	EFC	9/22/16	8/1/46	\$0.00	\$0.00	\$75,000.00	\$0.00	\$2,155,000.00	\$0.00	\$2,080,000.00
<b>Bond</b> Public Improvement #3 - Garage and Streetscape		8/17/17	8/15/42	\$0.00	\$0.00	\$320,000.00	\$0.00	\$8,480,000.00	\$0.00	\$8,160,000.00
<b>Bond</b> Public Improvement #4 - Clapper		5/23/19	12/31/49	\$0.00	\$0.00	\$405,000.00	\$0.00	\$16,295,000.00	\$0.00	\$15,890,000.00
<b>Bond</b> Public Improvement #2 - Numerous Misc Improvements		5/28/15	5/15/34	\$0.00	\$0.00	\$295,000.00	\$0.00	\$4,115,000.00	\$0.00	\$3,820,000.00
<b>Bond</b> Refunding of Original Public Improvement #1		11/8/16	12/1/37	\$0.00	\$0.00	\$280,000.00	\$0.00	\$5,350,000.00	\$0.00	\$5,070,000.00
<b>Bond Anticipation Note</b> Miscellaneous Projects in GF, SF and WF		5/4/23	5/3/24	\$0.00	\$6,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000,000.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$1,415,000.00	\$972,961.00	\$2,387,961.00	\$33,605,000.00
2025	\$1,440,000.00	\$938,104.00	\$2,378,104.00	\$32,165,000.00
2026	\$1,485,000.00	\$901,264.00	\$2,386,264.00	\$30,680,000.00
2027	\$1,520,000.00	\$865,680.00	\$2,385,680.00	\$29,160,000.00
2028	\$1,570,000.00	\$828,562.00	\$2,398,562.00	\$27,590,000.00
2029	\$1,615,000.00	\$789,386.00	\$2,404,386.00	\$25,975,000.00
2030	\$1,660,000.00	\$745,815.00	\$2,405,815.00	\$24,315,000.00
2031	\$1,700,000.00	\$697,906.00	\$2,397,906.00	\$22,615,000.00
2032	\$1,750,000.00	\$648,631.00	\$2,398,631.00	\$20,865,000.00
2033	\$1,810,000.00	\$596,748.00	\$2,406,748.00	\$19,055,000.00
2034	\$1,860,000.00	\$543,178.00	\$2,403,178.00	\$17,195,000.00
2035	\$1,520,000.00	\$494,035.00	\$2,014,035.00	\$15,675,000.00
2036	\$1,560,000.00	\$449,242.00	\$2,009,242.00	\$14,115,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$1,610,000.00	\$403,149.00	\$2,013,149.00	\$12,505,000.00
2038	\$1,220,000.00	\$355,410.00	\$1,575,410.00	\$11,285,000.00
2039	\$1,255,000.00	\$319,438.00	\$1,574,438.00	\$10,030,000.00
2040	\$1,280,000.00	\$282,578.00	\$1,562,578.00	\$8,750,000.00
2041	\$1,325,000.00	\$244,696.00	\$1,569,696.00	\$7,425,000.00
2042	\$1,370,000.00	\$205,600.00	\$1,575,600.00	\$6,055,000.00
2043	\$835,000.00	\$165,274.00	\$1,000,274.00	\$5,220,000.00
2044	\$860,000.00	\$140,957.00	\$1,000,957.00	\$4,360,000.00
2045	\$885,000.00	\$115,909.00	\$1,000,909.00	\$3,475,000.00
2046	\$915,000.00	\$90,071.00	\$1,005,071.00	\$2,560,000.00
2047	\$830,000.00	\$64,350.00	\$894,350.00	\$1,730,000.00
2048	\$850,000.00	\$39,150.00	\$889,150.00	\$880,000.00
2049	\$880,000.00	\$13,200.00	\$893,200.00	\$0.00

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<b>Total</b>	\$35,020,000.00	\$11,911,294.00	\$46,931,294.00	
\$35,020,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3654	Checking	A, DA, SS, SW	\$117,059.00	\$0.00	(\$61,110.00)	\$0.00	\$55,949.00
149	Checking	A, DA, H, SS, SW	\$12,618,269.00	\$0.00	\$0.00	\$0.00	\$12,618,269.00
9720	Savings	A	\$27,758.00	\$0.00	\$0.00	\$0.00	\$27,758.00
9738	Savings	A	\$48,400.00	\$0.00	\$0.00	\$0.00	\$48,400.00
3708	Savings	A	\$117,759.00	\$961.00	\$0.00	\$0.00	\$118,720.00
1541	Checking	A, DA, H, SS, SW	\$10.00	\$0.00	\$0.00	\$0.00	\$10.00
208	Savings	A, DA, H, SS, SW	\$333,263.00	\$0.00	\$0.00	\$0.00	\$333,263.00
398	Savings	A, DA, H, SS, SW	\$9,813,695.00	\$913,910.00	\$0.00	\$0.00	\$10,727,605.00
281	Checking	A, DA, H, SS, SW	\$156,082.00	\$48,424.00	(\$139,465.00)	\$0.00	\$65,041.00
307	Checking	A, DA, H, SS, SW	\$1,396,137.00	\$0.00	(\$1,394,781.00)	(\$1,356.00)	\$0.00
323	Checking	CM, TC	\$15,408.00	\$0.00	\$0.00	(\$15,408.00)	\$0.00
315	Checking	CM, TC	\$19,375.00	\$5,000.00	\$0.00	(\$19,375.00)	\$5,000.00

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
372	Savings	CD	\$47,342.00	\$0.00	\$0.00	\$0.00	\$47,342.00
36	Savings	A, DA, H, SS, SW	\$289,441.00	\$0.00	\$0.00	\$0.00	\$289,441.00
2706	Savings	A, DA, H, SS, SW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7386	Checking	A, DA, H, SS, SW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3232	Savings	A, DA, H, SS, SW	\$2,978,806.00	\$0.00	\$0.00	\$0.00	\$2,978,806.00
7766	Savings	A, SS, SW	\$1,651,716.00	\$0.00	\$0.00	\$0.00	\$1,651,716.00
2741	Savings	A	\$15,768.00	\$0.00	\$0.00	\$0.00	\$15,768.00
2767	Savings	A	\$16,925.00	\$0.00	\$0.00	\$0.00	\$16,925.00
2775	Savings	A	\$2,209.00	\$0.00	\$0.00	\$0.00	\$2,209.00
7344	Savings	A, DA, H, SS, SW	\$736,131.00	\$0.00	\$0.00	\$0.00	\$736,131.00
240	Checking	A, DA, H, SS, SW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
216	Checking	A, SS, SW	\$1,451,845.00	\$0.00	\$0.00	(\$913,910.00)	\$537,935.00
364	Savings	CD	\$14,427.00	\$0.00	\$0.00	\$0.00	\$14,427.00

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2852	Savings	A, DA, H, SS, SW	\$513,160.00	\$0.00	\$0.00	\$0.00	\$513,160.00
2783	Savings	A	\$20,325.00	\$0.00	\$0.00	\$0.00	\$20,325.00
4180	Savings	A	\$25,002.00	\$0.00	\$0.00	\$0.00	\$25,002.00
7275	Savings	A, DA, H, SS, SW	\$514,780.00	\$0.00	\$0.00	\$0.00	\$514,780.00
<b>Total</b>			\$32,941,092.00	\$968,295.00	(\$1,595,356.00)	(\$950,049.00)	\$31,363,982.00
<b>Total Cash From Financials</b>							\$31,363,982.00

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$32,941,092.00
FDIC Insurance	\$1,693,917.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$39,431,630.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$41,125,547.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$3,657,661.00
Market Value as of Fiscal Year End Date	\$3,657,661.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$3,657,661.00

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
211	61	0	160

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$1,554,054.00	172	28		
Police Retirement	\$1,239,992.00	36	0		
Fire Retirement					
Local Pension Fund					
Unemployment Insurance	\$7,784.00	0	0		
Disability Insurance	\$15,645.00	174	0		
Hospital, Medical and Dental Insurance	\$2,665,122.00	155	0		
Social Security	\$1,325,599.00	210	61		
Worker's Compensation	\$859,533.00	211	61		
Life Insurance	\$5,553.00	210	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$1,158,596.00				160
<b>Total Employee Benefits Paid</b>	<b>\$8,831,878.00</b>				