

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Bethlehem
County of Albany
For the Fiscal Year Ended 12/31/2021

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 ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Bethlehem

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SM) MISCELLANEOUS
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TC) CUSTODIAL
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	3,665,041	A201	6,804,828
Petty Cash	1,950	A210	1,950
TOTAL Cash	3,666,991		6,806,778
Investments In Securities Additional Description NYCLASS		A450	326,437
TOTAL Investments	0		326,437
Accounts Receivable	303,724	A380	360,841
TOTAL Other Receivables (net)	303,724		360,841
Due From State And Federal Government	141,875	A410	52,013
TOTAL State And Federal Aid Receivables	141,875		52,013
Due From Other Governments	3,859,765	A440	4,599,331
TOTAL Due From Other Governments	3,859,765		4,599,331
Inventory Of Materials And Supplies	102,644	A445	106,531
TOTAL Inventories	102,644		106,531
Prepaid Expenses	520,727	A480	1,499,628
TOTAL Prepaid Expenses	520,727		1,499,628
Cash Special Reserves	1,535,754	A230	230,241
Cash In Time Deposits Special Reserves	672,197	A231	672,197
TOTAL Restricted Assets	2,207,951		902,438
TOTAL Assets and Deferred Outflows of Resources	10,803,677		14,653,997

TOWN OF Bethlehem
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	458,396	A600	450,017
TOTAL Accounts Payable	458,396		450,017
Accrued Liabilities	525,729	A601	560,589
TOTAL Accrued Liabilities	525,729		560,589
Due To Other Governments	619,749	A631	627,529
TOTAL Due To Other Governments	619,749		627,529
TOTAL Liabilities	1,603,874		1,638,135
Deferred Inflows of Resources			
Deferred Inflow of Resources	898,136	A691	2,877,332
TOTAL Deferred Inflows of Resources	898,136		2,877,332
TOTAL Deferred Inflows of Resources	898,136		2,877,332
Fund Balance			
Not in Spendable Form	623,371	A806	1,606,159
TOTAL Nonspendable Fund Balance	623,371		1,606,159
Retirement Contribution Reserve	672,197	A827	672,197
Capital Reserve	1,535,754	A878	230,241
TOTAL Restricted Fund Balance	2,207,951		902,438
Assigned Appropriated Fund Balance	954,598	A914	
Assigned Unappropriated Fund Balance	280,515	A915	411,541
TOTAL Assigned Fund Balance	1,235,113		411,541
Unassigned Fund Balance	4,235,232	A917	7,218,392
TOTAL Unassigned Fund Balance	4,235,232		7,218,392
TOTAL Fund Balance	8,301,667		10,138,530
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,803,677		14,653,997

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	3,395,909	A1001	3,804,806
TOTAL Real Property Taxes	3,395,909		3,804,806
Other Payments In Lieu of Taxes	122,520	A1081	137,532
TOTAL Real Property Tax Items	122,520		137,532
Non Prop Tax Dist By County	11,727,684	A1120	14,130,649
Franchises	679,021	A1170	645,500
TOTAL Non Property Tax Items	12,406,705		14,776,149
Tax Collector Fees	21,240	A1232	26,674
Comptroller Fees	7,570	A1240	7,528
Clerk Fees	14,802	A1255	18,826
Other General Departmental Income		A1289	3,654
Police Fees	71,549	A1520	113,475
Safety Inspection Fees	200,673	A1560	204,522
Public Works Charges	162,007	A1710	105,246
Charges-Programs For The Aging	17,078	A1972	15,976
Park And Recreational Charges	61,462	A2001	143,024
Recreational Concessions	320	A2012	1,078
Special Recreational Facility Charges	61,347	A2025	249,253
Zoning Fees	2,625	A2110	3,000
Planning Board Fees	83,763	A2115	196,153
Refuse & Garbage Charges	665,133	A2130	456,556
Sale of Electrical Power	52	A2150	234,359
TOTAL Departmental Income	1,369,621		1,779,324
Misc Revenue, Other Govts	50,000	A2389	50,000
TOTAL Intergovernmental Charges	50,000		50,000
Interest And Earnings	112,306	A2401	17,705
Rental of Real Property	35,500	A2410	64,000
TOTAL Use of Money And Property	147,806		81,705
Permits, Other	35,331	A2590	37,049
TOTAL Licenses And Permits	35,331		37,049
Fines And Forfeited Bail	202,433	A2610	168,331
TOTAL Fines And Forfeitures	202,433		168,331
Sales of Scrap & Excess Materials	21,680	A2650	42,056
Sales, Other	4,075	A2655	4,550
Sales of Equipment	18,306	A2665	34,460
Insurance Recoveries	70,328	A2680	66,628
TOTAL Sale of Property And Compensation For Loss	114,389		147,694
Refunds of Prior Year's Expenditures	4,971	A2701	26,521
Gifts And Donations		A2705	2,600
AIM Related Payments	126,638	A2750	126,638
TOTAL Miscellaneous Local Sources	131,609		155,759
Interfund Revenues		A2801	559,477
TOTAL Interfund Revenues	0		559,477
St Aid, Mortgage Tax	1,220,465	A3005	1,523,339

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
St Aid - Other (specify)	179,053	A3089	82,947
TOTAL State Aid	1,399,518		1,606,286
Fed Aid, Crime Control	37,870	A4320	51,196
Fed Aid Other Public Safety		A4389	11,442
Fed Aid, Disaster Assistance		A4785	
Fed Aid Other Home and Community Services	14,050	A4989	5,150
TOTAL Federal Aid	51,920		67,788
TOTAL Revenues	19,427,761		23,371,900
Interfund Transfers	471,924	A5031	
TOTAL Interfund Transfers	471,924		0
TOTAL Other Sources	471,924		0
TOTAL Detail Revenues And Other Sources	19,899,685		23,371,900

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	64,801	A10101	65,848
Legislative Board, Contr Expend	4,938	A10104	4,100
Legislative Board, Empl Bnfts	11,370	A10108	12,650
TOTAL Legislative Board	81,109		82,598
Municipal Court, Pers Serv	314,550	A11101	304,027
Municipal Court, Contr Expend	10,826	A11104	12,858
Municipal Court, Empl Bnfts	112,984	A11108	117,948
TOTAL Municipal Court	438,360		434,833
Supervisor,pers Serv	190,301	A12201	193,589
Supervisor,contr Expend	19,444	A12204	14,270
Supervisor,empl Bnfts	55,500	A12208	58,973
TOTAL Supervisor	265,245		266,832
Comptroller,pers Serv	333,162	A13151	380,715
Comptroller, Equip & Cap Outlay	2,929	A13152	
Comptroller, Contr Expend	36,884	A13154	29,616
Comptroller, Empl Bnfts	119,605	A13158	144,264
TOTAL Comptroller	492,580		554,595
Tax Collection,pers Serv	80,697	A13301	117,604
Tax Collection,contr Expend	31,324	A13304	24,985
Tax Collection,empl Bnfts	31,399	A13308	39,512
TOTAL Tax Collection	143,420		182,101
Assessment, Pers Serv	179,561	A13551	179,474
Assessment, Contr Expend	56,789	A13554	32,804
Assessment, Empl Bnfts	80,676	A13558	85,939
TOTAL Assessment	317,026		298,217
Clerk,pers Serv	166,988	A14101	142,783
Clerk,contr Expend	16,146	A14104	20,306
Clerk,empl Bnfts	65,547	A14108	44,996
TOTAL Clerk	248,681		208,085
Law, Pers Serv	142,594	A14201	144,499
Law, Contr Expend	18,636	A14204	24,557
Law, Empl Bnfts	29,834	A14208	32,595
TOTAL Law	191,064		201,651
Personnel, Pers Serv	345,936	A14301	275,660
Personnel, Contr Expend	19,313	A14304	18,044
Personnel, Empl Bnfts	124,852	A14308	92,002
TOTAL Personnel	490,101		385,706
Elections, Contr Expend	82,982	A14504	60,000
TOTAL Elections	82,982		60,000
Records Mgmt, Contr Expend		A14604	
TOTAL Records Mgmt	0		0
Public Inform & Services, Contr Expend	2,284	A14804	240
TOTAL Public Inform & Services	2,284		240
Public Works Admin, Pers Serv	450,049	A14901	464,255
Public Works Admin, Contr Expend	78,106	A14904	67,161

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Public Works Admin, Empl Bnfts	196,469	A14908	196,867
TOTAL Public Works Admin	724,624		728,283
Operation of Plant, Pers Serv	258,171	A16201	248,844
Operation of Plant, Equip & Cap Outlay	2,577	A16202	
Operation of Plant, Contr Expend	197,226	A16204	236,828
Operation of Plant, Empl Bnfts	94,032	A16208	111,363
TOTAL Operation of Plant	552,006		597,035
Central Data Process Pers Serv	303,824	A16801	311,095
Central Data Process & Cap Outlay	5,205	A16802	60,661
Central Data Process, Contr Expend	307,028	A16804	345,750
Central Data Process, Empl Bnfts	106,604	A16808	102,486
TOTAL Central Data Process	722,661		819,992
Unallocated Insurance, Contr Expend	207,964	A19104	221,677
TOTAL Unallocated Insurance	207,964		221,677
Municipal Assn Dues, Contr Expend	1,650	A19204	1,650
TOTAL Municipal Assn Dues	1,650		1,650
Judgements And Claims, Contr Expend		A19304	40,000
TOTAL Judgements And Claims	0		40,000
Taxes & Assess On Munic Prop, Contr Expend	6,317	A19504	9,237
TOTAL Taxes & Assess On Munic Prop	6,317		9,237
TOTAL General Government Support	4,968,074		5,092,732
Other Education, Contr Expend	11,995	A29894	2,849
TOTAL Other Education	11,995		2,849
TOTAL Education	11,995		2,849
Public Safety Comm Sys, Pers Serv	713,578	A30201	705,122
Public Safety Comm Sys, Equip & Cap Outlay	5,277	A30202	17,339
Public Safety Comm Sys, Contr Expend	34,741	A30204	25,888
Public Safety Comm Sys, Empl Bnfts	254,405	A30208	296,773
TOTAL Public Safety Comm Sys	1,008,001		1,045,122
Police, Pers Serv	4,528,077	A31201	4,378,081
Police, Equip & Cap Outlay	132,059	A31202	167,811
Police, Contr Expend	527,233	A31204	615,718
Police, Empl Bnfts	2,170,361	A31208	2,224,296
TOTAL Police	7,357,730		7,385,906
Traffic Control, Pers Serv	77,470	A33101	78,666
Traffic Control, Contr Expen	19,540	A33104	16,220
Traffic Control, Empl Bnfts	39,864	A33108	38,937
TOTAL Traffic Control	136,874		133,823
Fire, Contr Expend	9,440	A34104	12,911
TOTAL Fire	9,440		12,911
Control of Animals, Pers Serv	53,717	A35101	36,164
Control of Animals, Equip & Cap Outlay		A35102	
Control of Animals, Contr Expend	13,569	A35104	8,447
Control of Animals, Empl Bnfts	12,113	A35108	8,576
TOTAL Control of Animals	79,399		53,187

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Safety Inspection, Pers Serv	367,996	A36201	365,800
Safety Inspection, Equip & Cap Outlay		A36202	
Safety Inspection, Contr Expend	5,958	A36204	11,034
Safety Inspection, Empl Bnfts	155,397	A36208	153,837
TOTAL Safety Inspection	529,351		530,671
Civil Defense, Pers Serv	7,051	A36401	7,032
Civil Defense, Contr Expend	263	A36404	1,495
Civil Defense, Empl Bnfts	423	A36408	416
TOTAL Civil Defense	7,737		8,943
TOTAL Public Safety	9,128,532		9,170,563
Street Admin, Pers Serv	258,635	A50101	249,922
Street Admin, Equip & Cap Outlay		A50102	3,697
Street Admin, Contr Expend	4,165	A50104	4,269
Street Admin, Empl Bnfts	120,510	A50108	114,597
TOTAL Street Admin	383,310		372,485
Garage, Equip & Cap Outlay	14,408	A51322	5,463
Garage, Contr Expend	80,401	A51324	97,934
TOTAL Garage	94,809		103,397
Street Lighting, Contr Expend	212,726	A51824	256,964
TOTAL Street Lighting	212,726		256,964
Sidewalks, Equip & Cap Outlay		A54102	59,288
TOTAL Sidewalks	0		59,288
TOTAL Transportation	690,845		792,134
Programs For Aging, Pers Serv	383,897	A67721	369,163
Programs For Aging, Equip & Cap Outlay		A67722	1,949
Programs For Aging, Contr Expend	31,578	A67724	40,101
Programs For Aging, Empl Bnfts	154,468	A67728	152,150
TOTAL Programs For Aging	569,943		563,363
TOTAL Economic Assistance And Opportunity	569,943		563,363
Recreation Admini, Pers Serv	278,556	A70201	273,973
Recreation Admini, Equip & Cap Outlay		A70202	6,813
Recreation Admini, Contr Expend	20,543	A70204	22,251
Recreation Admini, Empl Bnfts	97,947	A70208	116,305
TOTAL Recreation Admini	397,046		419,342
Parks, Pers Serv	407,801	A71101	612,003
Parks, Equip & Cap Outlay	58,960	A71102	77,329
Parks, Contr Expend	253,159	A71104	290,819
Parks, Empl Bnfts	154,073	A71108	176,179
TOTAL Parks	873,993		1,156,330
Youth Prog, Equip & Cap Outlay		A73102	1,884
Youth Prog, Contr Expend	42,000	A73104	40,116
TOTAL Youth Prog	42,000		42,000
Historian, Pers Serv	5,038	A75101	5,019
Historian, Contr Expend	4,593	A75104	3,660

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Historian, Empl Bnfts	411	A75108	406
TOTAL Historian	10,042		9,085
Celebrations, Contr Expend	358	A75504	126
TOTAL Celebrations	358		126
TOTAL Culture And Recreation	1,323,439		1,626,883
Zoning, Pers Serv	32,171	A80101	31,644
Zoning, Contr Expend	5,180	A80104	5,114
Zoning, Empl Bnfts	4,686	A80108	4,447
TOTAL Zoning	42,037		41,205
Planning, Pers Serv	419,739	A80201	405,730
Planning, Contr Expend	124,766	A80204	135,331
Planning, Empl Bnfts	136,656	A80208	140,269
TOTAL Planning	681,161		681,330
Refuse & Garbage, Pers Serv	310,277	A81601	281,262
Refuse & Garbage, Equip & Cap Outlay	19,459	A81602	48,150
Refuse & Garbage, Contr Expend	535,596	A81604	402,858
Refuse & Garbage, Empl Bnfts	168,122	A81608	147,455
TOTAL Refuse & Garbage	1,033,454		879,725
Comm Beautification, Pers Serv	26,383	A85101	58,986
Comm Beautification, Equip & Cap Outlay		A85102	10,456
Comm Beautification, Contr Expend	4,665	A85104	4,314
Comm Beautification, Empl Bnfts	12,987	A85108	24,614
TOTAL Comm Beautification	44,035		98,370
TOTAL Home And Community Services	1,800,687		1,700,630
Other Employee Benefits (spec)	583,583	A90898	661,471
TOTAL Employee Benefits	583,583		661,471
Debt Principal, Serial Bonds	238,151	A97106	258,280
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	238,151		258,280
Debt Interest, Serial Bonds	224,893	A97107	207,267
TOTAL Debt Interest	224,893		207,267
TOTAL Expenditures	19,540,142		20,076,172
Transfers, Capital Projects Fund	420,004	A99509	1,458,865
TOTAL Operating Transfers	420,004		1,458,865
TOTAL Other Uses	420,004		1,458,865
TOTAL Detail Expenditures And Other Uses	19,960,146		21,535,037

TOWN OF Bethlehem
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,362,128	A8021	8,301,667
Restated Fund Balance - Beg of Year	8,362,128	A8022	8,301,667
ADD - REVENUES AND OTHER SOURCES	19,899,685		23,371,900
DEDUCT - EXPENDITURES AND OTHER USES	19,960,146		21,535,037
Fund Balance - End of Year	8,301,667	A8029	10,138,530

TOWN OF Bethlehem
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	3,804,805	A1049N	4,020,891
Est Rev - Real Property Tax Items	135,950	A1099N	148,908
Est Rev - Non Property Tax Items	12,521,700	A1199N	13,873,088
Est Rev - Departmental Income	1,344,126	A1299N	1,368,415
Est Rev - Intergovernmental Charges	50,000	A2399N	34,760
Est Rev - Use of Money And Property	87,000	A2499N	77,206
Est Rev - Licenses And Permits	40,500	A2599N	37,400
Est Rev - Fines And Forfeitures	180,000	A2649N	150,000
Est Rev - Sale of Prop And Comp For Loss	150,500	A2699N	138,000
Est Rev - Miscellaneous Local Sources	0	A2799N	126,638
Est Rev - Interfund Revenues	467,463	A2801N	507,337
Est Rev - State Aid	1,292,107	A3099N	1,203,000
Est Rev - Federal Aid	52,848	A4099N	55,297
TOTAL Estimated Revenues	20,126,999		21,740,940
Appropriated Fund Balance	954,598	A599N	0
TOTAL Estimated Other Sources	954,598		0
TOTAL Estimated Revenues And Other Sources	21,081,597		21,740,940

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	4,121,646	A1999N	4,343,879
App - Public Safety	6,963,496	A3999N	7,055,142
App - Transportation	639,833	A5999N	716,328
App - Economic Assistance And Opportunity	503,041	A6999N	499,430
App - Culture And Recreation	1,468,102	A7999N	1,586,016
App - Home And Community Services	1,325,334	A8999N	1,446,744
App - Employee Benefits	5,594,598	A9199N	5,616,241
App - Debt Service	465,547	A9899N	477,160
TOTAL Appropriations	21,081,597		21,740,940
TOTAL Appropriations And Other Uses	21,081,597		21,740,940

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	5,130	CD201	4,109
TOTAL Cash	5,130		4,109
Cash In Time Deposits Special Reserves	46,572	CD231	593
TOTAL Restricted Assets	46,572		593
TOTAL Assets and Deferred Outflows of Resources	51,702		4,702

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	46,572	CD600	593
TOTAL Accounts Payable	46,572		593
TOTAL Liabilities	46,572		593
Fund Balance			
Other Restricted Fund Balance	5,130	CD899	4,109
TOTAL Restricted Fund Balance	5,130		4,109
TOTAL Fund Balance	5,130		4,109
TOTAL Liabilities, Deferred Inflows And Fund Balance	51,702		4,702

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Federal Aid Rental Assistance Program	371,541	CD4915	387,248
Fed Aid Other Home and Community Services	93,193	CD4989	51,809
TOTAL Federal Aid	464,734		439,057
TOTAL Revenues	464,734		439,057
TOTAL Detail Revenues And Other Sources	464,734		439,057

TOWN OF Bethlehem
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Rent Subsidy, Contr Expend	371,751	CD86104	388,269
TOTAL Rent Subsidy	371,751		388,269
Unidentified Community Develop	93,193	CD86892	51,809
TOTAL Unidentified Community Develop	93,193		51,809
TOTAL Home And Community Services	464,944		440,078
TOTAL Expenditures	464,944		440,078
TOTAL Detail Expenditures And Other Uses	464,944		440,078

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,340	CD8021	5,130
Restated Fund Balance - Beg of Year	5,340	CD8022	5,130
ADD - REVENUES AND OTHER SOURCES	464,734		439,057
DEDUCT - EXPENDITURES AND OTHER USES	464,944		440,078
Fund Balance - End of Year	5,130	CD8029	4,109

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	725,872	CM201	365,644
TOTAL Cash	725,872		365,644
TOTAL Assets and Deferred Outflows of Resources	725,872		365,644

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	269,551	CM600	
TOTAL Accounts Payable	269,551		0
TOTAL Liabilities	269,551		0
Fund Balance			
Other Restricted Fund Balance	456,321	CM899	365,644
TOTAL Restricted Fund Balance	456,321		365,644
TOTAL Fund Balance	456,321		365,644
TOTAL Liabilities, Deferred Inflows And Fund Balance	725,872		365,644

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Other Culture And Recreation Income	96,900	CM2089	79,850
TOTAL Departmental Income	96,900		79,850
Interest And Earnings	2,086	CM2401	
TOTAL Use of Money And Property	2,086		0
TOTAL Revenues	98,986		79,850
TOTAL Detail Revenues And Other Sources	98,986		79,850

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Culture & Rec-Equip & Cap Outlay	586,230	CM79892	170,527
TOTAL Other Culture & Rec-Equip & Cap Outlay	586,230		170,527
TOTAL Culture And Recreation	586,230		170,527
TOTAL Expenditures	586,230		170,527
TOTAL Detail Expenditures And Other Uses	586,230		170,527

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	943,565	CM8021	456,321
Restated Fund Balance - Beg of Year	943,565	CM8022	456,321
ADD - REVENUES AND OTHER SOURCES	98,986		79,850
DEDUCT - EXPENDITURES AND OTHER USES	586,230		170,527
Fund Balance - End of Year	456,321	CM8029	365,644

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	3,886,551	DA201	2,612,435
Petty Cash	200	DA210	200
TOTAL Cash	3,886,751		2,612,635
Investments In Securities Additional Description NYCLASS		DA450	6
TOTAL Investments	0		6
Accounts Receivable	2,096	DA380	33,192
TOTAL Other Receivables (net)	2,096		33,192
Due From Other Governments		DA440	
TOTAL Due From Other Governments	0		0
Inventory Of Materials And Supplies	120,859	DA445	95,583
TOTAL Inventories	120,859		95,583
Prepaid Expenses	100,943	DA480	102,024
TOTAL Prepaid Expenses	100,943		102,024
Cash Special Reserves	968,929	DA230	2,180,659
Cash In Time Deposits Special Reserves	307,780	DA231	307,780
TOTAL Restricted Assets	1,276,709		2,488,439
TOTAL Assets and Deferred Outflows of Resources	5,387,358		5,331,879

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	169,887	DA600	84,207
TOTAL Accounts Payable	169,887		84,207
Accrued Liabilities	127,971	DA601	151,497
TOTAL Accrued Liabilities	127,971		151,497
TOTAL Liabilities	297,858		235,704
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,315	DA691	7,439
TOTAL Deferred Inflows of Resources	3,315		7,439
TOTAL Deferred Inflows of Resources	3,315		7,439
Fund Balance			
Not in Spendable Form	221,802	DA806	197,607
TOTAL Nonspendable Fund Balance	221,802		197,607
Retirement Contribution Reserve	307,780	DA827	307,780
Capital Reserve	968,929	DA878	2,180,659
TOTAL Restricted Fund Balance	1,276,709		2,488,439
Assigned Unappropriated Fund Balance	3,587,674	DA915	2,402,690
TOTAL Assigned Fund Balance	3,587,674		2,402,690
TOTAL Fund Balance	5,086,185		5,088,736
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,387,358		5,331,879

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	6,473,816	DA1001	6,479,747
TOTAL Real Property Taxes	6,473,816		6,479,747
Other Payments In Lieu of Taxes	209,613	DA1081	213,477
TOTAL Real Property Tax Items	209,613		213,477
Misc Revenue From Other Govt	5,379	DA2389	5,824
TOTAL Intergovernmental Charges	5,379		5,824
Interest And Earnings	28,007	DA2401	6,571
TOTAL Use of Money And Property	28,007		6,571
Sales of Scrap & Excess Materials	6,056	DA2650	1,802
Sales of Equipment	43,550	DA2665	21,665
Insurance Recoveries	10,551	DA2680	22,312
TOTAL Sale of Property And Compensation For Loss	60,157		45,779
Refunds of Prior Year's Expenditures	364	DA2701	18,484
TOTAL Miscellaneous Local Sources	364		18,484
Interfund Revenues	17,318	DA2801	14,261
TOTAL Interfund Revenues	17,318		14,261
St Aid, Consolidated Highway Aid	417,080	DA3501	695,339
TOTAL State Aid	417,080		695,339
TOTAL Revenues	7,211,734		7,479,482
TOTAL Detail Revenues And Other Sources	7,211,734		7,479,482

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	1,461,208	DA51101	1,422,569
Maint of Streets, Equip & Cap Outlay	2,251	DA51102	
Maint of Streets, Contr Expend	302,699	DA51104	277,866
Maint of Streets, Empl Bnfts	892,666	DA51108	859,106
TOTAL Maint of Streets	2,658,824		2,559,541
Perm Improve Highway, Pers Serv	250,104	DA51121	257,512
Perm Improve Highway, Equip & Cap Outlay	789,032	DA51122	1,060,979
Perm Improve Highway, Empl Bnfts	146,212	DA51128	174,400
TOTAL Perm Improve Highway	1,185,348		1,492,891
Machinery, Pers Serv	29,815	DA51301	70,971
Machinery, Equip & Cap Outlay	10,931	DA51302	4,600
Machinery, Contr Expend	558,567	DA51304	577,250
Machinery, Empl Bnfts	12,513	DA51308	29,756
TOTAL Machinery	611,826		682,577
Brush And Weeds, Pers Serv	688,926	DA51401	633,802
Brush And Weeds, Contr Expend	14,259	DA51404	15,911
Brush & Weeds, Empl Bnfts	325,278	DA51408	276,404
TOTAL Brush & Weeds	1,028,463		926,117
Snow Removal, Pers Serv	129,888	DA51421	204,976
Snow Removal, Contr Expend	100,884	DA51424	163,248
Snow Removal, Empl Bnfts	57,457	DA51428	109,027
TOTAL Snow Removal	288,229		477,251
TOTAL Transportation	5,772,690		6,138,377
Other Employee Benefits (spec)	169,464	DA90898	203,261
TOTAL Employee Benefits	169,464		203,261
Debt Principal, Serial Bonds	156,692	DA97106	175,577
TOTAL Debt Principal	156,692		175,577
Debt Interest, Serial Bonds	116,065	DA97107	99,716
TOTAL Debt Interest	116,065		99,716
TOTAL Expenditures	6,214,911		6,616,931
Transfers, Capital Projects Fund	580,000	DA99509	860,000
TOTAL Operating Transfers	580,000		860,000
TOTAL Other Uses	580,000		860,000
TOTAL Detail Expenditures And Other Uses	6,794,911		7,476,931

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,669,362	DA8021	5,086,185
Restated Fund Balance - Beg of Year	4,669,362	DA8022	5,086,185
ADD - REVENUES AND OTHER SOURCES	7,211,734		7,479,482
DEDUCT - EXPENDITURES AND OTHER USES	6,794,911		7,476,931
Fund Balance - End of Year	5,086,185	DA8029	5,088,736

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	6,479,744	DA1049N	6,614,929
Est Rev - Real Property Tax Items	210,602	DA1099N	224,587
Est Rev - Intergovernmental Charges	10,500	DA2399N	10,500
Est Rev - Use of Money And Property	10,000	DA2499N	5,988
Est Rev - Sale of Prop And Comp For Loss	3,000	DA2699N	4,000
Est Rev - Interfund Revenues	12,000	DA2801N	15,000
Est Rev - State Aid	317,000	DA3099N	605,812
TOTAL Estimated Revenues	7,042,846		7,480,816
TOTAL Estimated Revenues And Other Sources	7,042,846		7,480,816

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	4,890,836	DA5999N	5,341,029
App - Employee Benefits	1,876,717	DA9199N	1,876,758
App - Debt Service	275,293	DA9899N	263,029
TOTAL Appropriations	7,042,846		7,480,816
TOTAL Appropriations And Other Uses	7,042,846		7,480,816

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	5,087,399	H200	4,439,335
TOTAL Cash	5,087,399		4,439,335
Investments In Securities Additional Description NYCLASS		H450	128,058
TOTAL Investments	0		128,058
Due From State And Federal Government	1,136,127	H410	2,603,402
TOTAL State And Federal Aid Receivables	1,136,127		2,603,402
Cash Special Reserves	363,134	H230	582
TOTAL Restricted Assets	363,134		582
TOTAL Assets and Deferred Outflows of Resources	6,586,660		7,171,377

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,511,832	H600	1,177,120
TOTAL Accounts Payable	1,511,832		1,177,120
TOTAL Liabilities	1,511,832		1,177,120
Fund Balance			
Other Restricted Fund Balance	363,134	H899	125,389
TOTAL Restricted Fund Balance	363,134		125,389
Assigned Unappropriated Fund Balance	4,711,694	H915	5,868,868
TOTAL Assigned Fund Balance	4,711,694		5,868,868
TOTAL Fund Balance	5,074,828		5,994,257
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,586,660		7,171,377

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	211	H2401	3,573
TOTAL Use of Money And Property	211		3,573
Gifts And Donations	80,000	H2705	121,800
TOTAL Miscellaneous Local Sources	80,000		121,800
St Aid, Other	160,954	H3297	299,655
St Aid - Other Home And Community Service	26,000	H3989	147,364
St Aid, Sewer Cap Proj	327,583	H3990	
St Aid-Water Cap Proj	750,000	H3991	
TOTAL State Aid	1,264,537		447,019
Fed Aid - Cap Projects	13,200	H4097	2,938,415
TOTAL Federal Aid	13,200		2,938,415
TOTAL Revenues	1,357,948		3,510,807
Interfund Transfers	2,011,004	H5031	4,174,940
TOTAL Interfund Transfers	2,011,004		4,174,940
TOTAL Other Sources	2,011,004		4,174,940
TOTAL Detail Revenues And Other Sources	3,368,952		7,685,747

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Engineer, Equip & Cap Outlay	443,992	H14402	3,462,975
TOTAL Engineer	443,992		3,462,975
Operation of Plant, Equip & Cap Outlay	9,953	H16202	
TOTAL Operation of Plant	9,953		0
Other General Govt Support, Equip&Cap Out		H19892	
TOTAL Other General Govt Support	0		0
TOTAL General Government Support	453,945		3,462,975
Law Enforcement, Equip & Cap Outlay	13,200	H31972	136,174
TOTAL Law Enforcement	13,200		136,174
Fire, Equip & Cap Outlay		H34102	113,195
TOTAL Fire	0		113,195
TOTAL Public Safety	13,200		249,369
Perm Improve Highway, Equip & Cap Outlay	512,857	H51122	24,500
TOTAL Perm Improve Highway	512,857		24,500
Machinery, Equip & Cap Outlay	551,372	H51302	1,492,135
TOTAL Machinery	551,372		1,492,135
Sidewalks, Equip & Cap Outlay	14,035	H54102	116,968
TOTAL Sidewalks	14,035		116,968
TOTAL Transportation	1,078,264		1,633,603
Parks, Equip & Cap Outlay	157,826	H71102	348,864
TOTAL Parks	157,826		348,864
TOTAL Culture And Recreation	157,826		348,864
Sewage Treat Disp, Equip & Cap Outlay	418,919	H81302	475,842
TOTAL Sewage Treat Disp	418,919		475,842
Refuse & Garbage, Equip & Cap Outlay	620,758	H81602	32,072
TOTAL Refuse & Garbage	620,758		32,072
Water Trans & Distrib, Equip & Cap Outlay	5,711,937	H83402	563,593
TOTAL Water Trans & Distrib	5,711,937		563,593
Shade Tree, Equip & Cap Outlay	7,815	H85602	
TOTAL Shade Tree	7,815		0
TOTAL Home And Community Services	6,759,429		1,071,507
TOTAL Expenditures	8,462,664		6,766,318
TOTAL Detail Expenditures And Other Uses	8,462,664		6,766,318

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,168,540	H8021	5,074,828
Restated Fund Balance - Beg of Year	10,168,540	H8022	5,074,828
ADD - REVENUES AND OTHER SOURCES	3,368,952		7,685,747
DEDUCT - EXPENDITURES AND OTHER USES	8,462,664		6,766,318
Fund Balance - End of Year	5,074,828	H8029	5,994,257

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	2,205,172	K101	2,361,370
Buildings	43,912,306	K102	44,282,254
Improvements Other Than Buildings	17,955,515	K103	18,280,274
Machinery And Equipment	28,774,142	K104	30,059,607
Infrastructure	38,364,765	K106	43,450,197
TOTAL Fixed Assets (net)	131,211,900		138,433,702
TOTAL Assets and Deferred Outflows of Resources	131,211,900		138,433,702

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	131,211,900	K159	138,433,702
TOTAL Investments in Non-Current Government Assets	131,211,900		138,433,702
TOTAL Fund Balance	131,211,900		138,433,702
TOTAL	131,211,900		138,433,702

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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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(SM) MISCELLANEOUS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,364,229	SM1001	1,378,886
TOTAL Real Property Taxes	1,364,229		1,378,886
TOTAL Revenues	1,364,229		1,378,886
TOTAL Detail Revenues And Other Sources	1,364,229		1,378,886

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Ambulance, Contr Expend	1,364,229	SM45404	1,378,886
TOTAL Ambulance	1,364,229		1,378,886
TOTAL Health	1,364,229		1,378,886
TOTAL Expenditures	1,364,229		1,378,886
TOTAL Detail Expenditures And Other Uses	1,364,229		1,378,886

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SM8021	
Restated Fund Balance - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	1,364,229		1,378,886
DEDUCT - EXPENDITURES AND OTHER USES	1,364,229		1,378,886
Fund Balance - End of Year		SM8029	

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(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	1,953,135	SS201	1,061,611
Petty Cash	100	SS210	100
TOTAL Cash	1,953,235		1,061,711
Sewer Rents Receivable	405,709	SS360	389,708
Accounts Receivable	1,276	SS380	6,409
Unbilled Receivables	552,058	SS383	503,256
TOTAL Other Receivables (net)	959,043		899,373
Due From Other Governments	136,162	SS440	128,068
TOTAL Due From Other Governments	136,162		128,068
Prepaid Expenses	39,183	SS480	51,584
TOTAL Prepaid Expenses	39,183		51,584
Cash Special Reserves	1,743,255	SS230	1,481,202
TOTAL Restricted Assets	1,743,255		1,481,202
TOTAL Assets and Deferred Outflows of Resources	4,830,878		3,621,938

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(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	220,137	SS600	103,353
TOTAL Accounts Payable	220,137		103,353
Accrued Liabilities	47,330	SS601	54,810
TOTAL Accrued Liabilities	47,330		54,810
Customers' Deposits	15,462	SS615	15,540
TOTAL Other Deposits	15,462		15,540
TOTAL Liabilities	282,929		173,703
Deferred Inflows of Resources			
Deferred Inflow of Resources	468,381	SS691	486,566
TOTAL Deferred Inflows of Resources	468,381		486,566
TOTAL Deferred Inflows of Resources	468,381		486,566
Fund Balance			
Not in Spendable Form	39,183	SS806	51,584
TOTAL Nonspendable Fund Balance	39,183		51,584
Capital Reserve	1,743,255	SS878	1,481,202
TOTAL Restricted Fund Balance	1,743,255		1,481,202
Assigned Unappropriated Fund Balance	2,297,130	SS915	1,428,883
TOTAL Assigned Fund Balance	2,297,130		1,428,883
TOTAL Fund Balance	4,079,568		2,961,669
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,830,878		3,621,938

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(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,106,517	SS1001	1,106,519
TOTAL Real Property Taxes	1,106,517		1,106,519
Sewer Charges	3,483,573	SS2122	3,425,605
TOTAL Departmental Income	3,483,573		3,425,605
Interest And Earnings	23,451	SS2401	7,070
TOTAL Use of Money And Property	23,451		7,070
Sales of Equipment	5,175	SS2665	5,541
Insurance Recoveries	37,578	SS2680	4,694
TOTAL Sale of Property And Compensation For Loss	42,753		10,235
Refunds of Prior Year's Expenditures	136	SS2701	1,712
TOTAL Miscellaneous Local Sources	136		1,712
TOTAL Revenues	4,656,430		4,551,141
TOTAL Detail Revenues And Other Sources	4,656,430		4,551,141

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(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Sewer Administration, Pers Serv	199,971	SS81101	201,662
Sewer Administration, Contr Expend	94,669	SS81104	348,887
Sewer Administration, Empl Bnfts	75,248	SS81108	77,892
TOTAL Sewer Administration	369,888		628,441
Sanitary Sewers, Pers Serv	522,105	SS81201	518,696
Sanitary Sewers, Equip & Cap Outlay	343,506	SS81202	97,035
Sanitary Sewers, Contr Expend	428,512	SS81204	488,659
Sanitary Sewers, Empl Bnfts	264,705	SS81208	276,240
TOTAL Sanitary Sewers	1,558,828		1,380,630
Sewage Treat Disp, Pers Serv	430,213	SS81301	434,246
Sewage Treat Disp, Equip & Cap Outlay	59,520	SS81302	42,282
Sewage Treat Disp, Contr Expend	608,794	SS81304	676,461
Sewage Treat Disp, Empl Bnfts	230,899	SS81308	221,162
TOTAL Sewage Treat Disp	1,329,426		1,374,151
Joint Sewer Project, Pers Serv	3,278	SS81501	5,168
Joint Sewer Project, Contr Expend	11,208	SS81504	13,352
Joint Sewer Project, Empl Bnfts	1,504	SS81508	2,535
TOTAL Joint Sewer Project	15,990		21,055
TOTAL Home And Community Services	3,274,132		3,404,277
Other Employee Benefits (spec)	49,810	SS90898	73,338
TOTAL Employee Benefits	49,810		73,338
Debt Principal, Serial Bonds	332,763	SS97106	343,099
TOTAL Debt Principal	332,763		343,099
Debt Interest, Serial Bonds	220,689	SS97107	211,424
TOTAL Debt Interest	220,689		211,424
TOTAL Expenditures	3,877,394		4,032,138
Transfers, Other Funds	199,728	SS99019	
Transfers, Capital Projects Fund	596,000	SS99509	1,636,902
TOTAL Operating Transfers	795,728		1,636,902
TOTAL Other Uses	795,728		1,636,902
TOTAL Detail Expenditures And Other Uses	4,673,122		5,669,040

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,096,260	SS8021	4,079,568
Restated Fund Balance - Beg of Year	4,096,260	SS8022	4,079,568
ADD - REVENUES AND OTHER SOURCES	4,656,430		4,551,141
DEDUCT - EXPENDITURES AND OTHER USES	4,673,122		5,669,040
Fund Balance - End of Year	4,079,568	SS8029	2,961,669

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(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	1,106,518	SS1049N	1,130,969
Est Rev - Departmental Income	3,217,000	SS1299N	3,317,600
Est Rev - Use of Money And Property	8,000	SS2499N	4,563
Est Rev - Sale of Prop And Comp For Loss	4,000	SS2699N	4,000
TOTAL Estimated Revenues	4,335,518		4,457,132
TOTAL Estimated Revenues And Other Sources	4,335,518		4,457,132

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	2,872,687	SS8999N	3,244,849
App - Employee Benefits	703,327	SS9199N	649,471
App - Debt Service	560,097	SS9899N	562,812
TOTAL Appropriations	4,136,111		4,457,132
App - Interfund Transfer	199,407	SS9999N	0
TOTAL Other Uses	199,407		0
TOTAL Appropriations And Other Uses	4,335,518		4,457,132

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	2,665,769	SW201	2,705,823
Petty Cash	100	SW210	100
TOTAL Cash	2,665,869		2,705,923
Investments In Securities		SW450	809
TOTAL Investments	0		809
Water Rents Receivable	622,261	SW350	599,381
Accounts Receivable	4,360	SW380	20,976
Unbilled Receivables	1,563,113	SW383	1,459,679
TOTAL Other Receivables (net)	2,189,734		2,080,036
Due From Other Governments	214,247	SW440	206,581
TOTAL Due From Other Governments	214,247		206,581
Inventory Of Materials And Supplies	4,217	SW445	5,943
TOTAL Inventories	4,217		5,943
Prepaid Expenses	71,725	SW480	85,072
TOTAL Prepaid Expenses	71,725		85,072
Cash Special Reserves	436,678	SW230	985,771
Cash In Time Deposits Special Reserves	126,088	SW231	126,088
TOTAL Restricted Assets	562,766		1,111,859
TOTAL Assets and Deferred Outflows of Resources	5,708,558		6,196,223

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	537,949	SW600	128,353
TOTAL Accounts Payable	537,949		128,353
Accrued Liabilities	94,832	SW601	94,068
TOTAL Accrued Liabilities	94,832		94,068
Customers' Deposits	2,023	SW615	2,041
TOTAL Other Deposits	2,023		2,041
TOTAL Liabilities	634,804		224,462
Deferred Inflows of Resources			
Deferred Inflow of Resources	280,042	SW691	287,332
TOTAL Deferred Inflows of Resources	280,042		287,332
TOTAL Deferred Inflows of Resources	280,042		287,332
Fund Balance			
Not in Spendable Form	75,942	SW806	91,015
TOTAL Nonspendable Fund Balance	75,942		91,015
Retirement Contribution Reserve	126,088	SW827	126,088
Capital Reserve	436,678	SW878	985,771
TOTAL Restricted Fund Balance	562,766		1,111,859
Assigned Appropriated Fund Balance	768,040	SW914	774,412
Assigned Unappropriated Fund Balance	3,386,964	SW915	3,707,143
TOTAL Assigned Fund Balance	4,155,004		4,481,555
TOTAL Fund Balance	4,793,712		5,684,429
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,708,558		6,196,223

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	2,329,786	SW1001	2,339,787
TOTAL Real Property Taxes	2,329,786		2,339,787
Metered Water Sales	7,517,151	SW2140	7,646,271
Unmetered Water Sales	55,242	SW2142	61,179
Water Service Charges	500,734	SW2144	445,508
TOTAL Departmental Income	8,073,127		8,152,958
Interest And Earnings	46,418	SW2401	1,204
Rental of Real Property, Other Govts	237,955	SW2410	267,286
TOTAL Use of Money And Property	284,373		268,490
Sales, Other	7,759	SW2655	19,524
Other Compensation For Loss	488	SW2690	5,772
TOTAL Sale of Property And Compensation For Loss	8,247		25,296
Refunds of Prior Year's Expenditures	28,722	SW2701	923
TOTAL Miscellaneous Local Sources	28,722		923
TOTAL Revenues	10,724,255		10,787,454
TOTAL Detail Revenues And Other Sources	10,724,255		10,787,454

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Water Administration, Pers Serv	222,849	SW83101	222,750
Water Administration, Contr Expend	125,082	SW83104	466,501
Water Administration, Empl Bnfts	83,129	SW83108	90,295
TOTAL Water Administration	431,060		779,546
Source Supply Pwr & Pump, Contr Expend	2,034,721	SW83204	2,112,002
TOTAL Source Supply Pwr & Pump	2,034,721		2,112,002
Water Purification, Pers Serv	1,038,943	SW83301	953,530
Water Purification, Equip & Cap Outlay	125,367	SW83302	68,392
Water Purification, Contr Expend	1,325,989	SW83304	1,502,155
Water Purification, Empl Bnfts	484,653	SW83308	472,776
TOTAL Water Purification	2,974,952		2,996,853
Water Trans & Distrib, Pers Serv	838,860	SW83401	827,009
Water Trans & Distrib, Equip & Cap Outlay	35,635	SW83402	35,530
Water Trans & Distrib, Contr Expend	493,313	SW83404	405,040
Water Trans & Distrib, Empl Bnfts	476,465	SW83408	453,352
TOTAL Water Trans & Distrib	1,844,273		1,720,931
TOTAL Home And Community Services	7,285,006		7,609,332
Other Employee Benefits (spec)	79,020	SW90898	83,920
TOTAL Employee Benefits	79,020		83,920
Debt Principal, Serial Bonds	1,109,494	SW97106	1,368,044
TOTAL Debt Principal	1,109,494		1,368,044
Debt Interest, Serial Bonds	872,599	SW97107	616,268
TOTAL Debt Interest	872,599		616,268
TOTAL Expenditures	9,346,119		9,677,564
Transfers, Other Funds	272,196	SW99019	
Transfers, Capital Projects Fund	415,000	SW99509	219,173
TOTAL Operating Transfers	687,196		219,173
TOTAL Other Uses	687,196		219,173
TOTAL Detail Expenditures And Other Uses	10,033,315		9,896,737

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,102,772	SW8021	4,793,712
Restated Fund Balance - Beg of Year	4,102,772	SW8022	4,793,712
ADD - REVENUES AND OTHER SOURCES	10,724,255		10,787,454
DEDUCT - EXPENDITURES AND OTHER USES	10,033,315		9,896,737
Fund Balance - End of Year	4,793,712	SW8029	5,684,429

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	2,339,788	SW1049N	2,394,263
Est Rev - Departmental Income	8,189,600	SW1299N	8,349,330
Est Rev - Use of Money And Property	231,000	SW2499N	244,653
Est Rev - Sale of Prop And Comp For Loss	11,000	SW2699N	11,000
TOTAL Estimated Revenues	10,771,388		10,999,246
Appropriated Fund Balance	768,040	SW599N	774,417
TOTAL Estimated Other Sources	768,040		774,417
TOTAL Estimated Revenues And Other Sources	11,539,428		11,773,663

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	8,012,017	SW8999N	8,517,992
App - Employee Benefits	1,275,043	SW9199N	1,267,614
App - Debt Service	1,984,312	SW9899N	1,988,057
TOTAL Appropriations	11,271,372		11,773,663
App - Interfund Transfer	268,056	SW9999N	
TOTAL Other Uses	268,056		0
TOTAL Appropriations And Other Uses	11,539,428		11,773,663

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits		TA201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Guaranty & Bid Deposits		TA30	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	8,500	TC201	1,725
TOTAL Cash	8,500		1,725
TOTAL Assets and Deferred Outflows of Resources	8,500		1,725

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Bail Deposits	8,500	TC735	1,725
TOTAL Other Deposits	8,500		1,725
TOTAL Liabilities	8,500		1,725
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,500		1,725

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
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Analysis of Changes in Fund Balance

Fund Balance - Beginning of Year		V8021	
Fund Balance - End of Year		V8029	

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	59,063,270	W129	42,045,458
TOTAL Provision To Be Made In Future Budgets	59,063,270		42,045,458
TOTAL Assets and Deferred Outflows of Resources	59,063,270		42,045,458

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	16,554,256	W638	1,697,841
Landfill Closure & Post Closure Liability	100,000	W684	100,000
Judgments And Claims Payable	30,000	W686	
Compensated Absences	1,614,014	W687	1,627,617
TOTAL Other Liabilities	18,298,270		3,425,458
Bonds Payable	40,765,000	W628	38,620,000
TOTAL Bond And Long Term Liabilities	40,765,000		38,620,000
TOTAL Liabilities	59,063,270		42,045,458
TOTAL Liabilities	59,063,270		42,045,458

TOWN OF Bethlehem
Statement of Indebtedness
For the Fiscal Year Ending 2021

4/29/2022

County of: Albany

Municipal Code: 010307100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2012	BOND E	Water Treatment Plant			12/20/2012	03/01/2022	5.00%	N	\$6,715,000	\$1,720,000	\$840,000	\$0	\$0		\$880,000
2019	BOND E	Public Impr 4 - Clapper			05/23/2019	11/15/2049	2.945%		\$15,364,900	\$15,233,701	\$343,383	\$0	\$0		\$14,890,318
2017	BOND E	Public Improvement #3			08/02/2017	08/15/2042	2.857%		\$2,664,408	\$2,427,827	\$82,661	\$0	\$0		\$2,345,166
2016	BOND E	Refunding of Public Imprv #1			10/19/2016	12/01/2037	4.00%	N	\$1,337,100	\$1,216,700	\$52,800	\$0	\$0		\$1,163,900
2016	BOND E	Sewer Project - EFC			09/22/2016	08/01/2046	0.548%		\$2,600,000	\$2,305,000	\$75,000	\$0	\$0		\$2,230,000
2015	BOND E	Public Improvement #2A			05/28/2015	05/15/2034	2.00%	N	\$2,391,939	\$1,893,440	\$113,314	\$0	\$0		\$1,780,126
2017	BOND N	Misc GF, HF, WF & SF Capital			08/02/2017	08/15/2042	2.857%	N	\$7,327,833	\$6,677,173	\$227,339	\$0	\$0		\$6,449,834
2016	BOND N	Refunding of Public Imprv #1			10/19/2016	12/01/2037	4.00%	N	\$5,117,900	\$4,658,300	\$202,200	\$0	\$0		\$4,456,100
2019	BOND N	Public Impr 4-Round/Gutter			05/23/2019	11/15/2049	2.945%		\$1,862,200	\$1,846,299	\$41,617	\$0	\$0		\$1,804,682
2015	BOND N	Public Improvement #2B			05/28/2015	05/15/2034	2.00%	N	\$3,520,119	\$2,786,560	\$166,686	\$0	\$0		\$2,619,874
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$40,765,000	\$2,145,000	\$0	\$0	\$0	\$38,620,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$40,765,000	\$2,145,000	\$0	\$0	\$0	\$38,620,000

TOWN OF Bethlehem
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,350.00
Demand Deposits	9Z2011	\$23,980,625.00
Time Deposits	9Z2021	\$0.00
Total		\$23,982,975.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$2,836,179.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$23,146,907.00
Total		\$25,983,086.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$455,309.00
Market Value at Balance Sheet Date	9Z4502	\$455,309.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$205,309.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Bethlehem
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0047	\$1,720,801	\$296	\$1,649,893	\$71,204
****-3654	\$110,487	\$0	\$67,096	\$43,391
****-0149	\$5,629,181	\$62,410	\$24,858	\$5,666,733
****-7525	\$40,856	\$0	\$40,225	\$631
****-9720	\$27,503	\$0	\$0	\$27,503
****-9738	\$53,425	\$0	\$7,307	\$46,118
****-4408	\$0	\$0	\$0	\$0
****-8138	\$0	\$0	\$0	\$0
****-3768	\$17,228	\$500	\$17,228	\$500
****-1518	\$16,840	\$1,225	\$16,840	\$1,225
****-5021	\$593	\$0	\$0	\$593
****-1785	\$4,109	\$0	\$0	\$4,109
****-3708	\$336,918	\$7,883	\$1,308	\$343,493
****-0829	\$0	\$0	\$0	\$0
****-5162	\$10	\$0	\$10	\$0
****-4207	\$10	\$0	\$10	\$0
****-4066	\$1,782,282	\$0	\$0	\$1,782,282
****-1541	\$10	\$0	\$0	\$10
****-6268	\$190,174	\$0	\$0	\$190,174
****-2852	\$1,145,627	\$0	\$0	\$1,145,627
****-0144	\$0	\$0	\$0	\$0
****-4152	\$368	\$0	\$0	\$368
****-7386	\$10	\$0	\$0	\$10
****-0036	\$7,428,560	\$0	\$0	\$7,428,560
****-2706	\$10	\$0	\$0	\$10
****-0025	\$0	\$0	\$0	\$0
****-0208	\$4,676,447	\$0	\$0	\$4,676,447
****-0216	\$0	\$0	\$0	\$0
****-3232	\$1,796,661	\$16,932	\$0	\$1,813,593
****-2741	\$15,765	\$0	\$0	\$15,765

TOWN OF Bethlehem
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2767	\$18,302	\$0	\$1,380	\$16,922
****-2775	\$2,209	\$0	\$0	\$2,209
****-2783	\$20,320	\$0	\$0	\$20,320
****-2791	\$15,552	\$0	\$15,552	\$0
****-0001	\$0	\$0	\$0	\$0
****-0002	\$0	\$0	\$0	\$0
****-0003	\$0	\$0	\$0	\$0
****-0265	\$682,826	\$0	\$0	\$682,826
	Total Adjusted Bank Balance			\$23,980,623
				Petty Cash \$2,350.00
				Adjustments \$.00
			9ZCASH *	Total Cash \$23,982,973
			9ZCASHB *	Total Cash Balance All Funds \$23,982,973
	* Must be equal			

TOWN OF Bethlehem
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Bethlehem
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		205			
Total Part Time Employees:		49			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,813,922.00	165	18	
90158	Police and Fire Retirement	\$1,171,533.00	38		
90258	Local Pension Fund				
90308	Social Security	\$1,191,777.00	205	49	
90408	Worker's Compensation Insurance	\$876,014.00	205	49	
90458	Life Insurance	\$5,297.00	205		
90508	Unemployment Insurance				
90558	Disability Insurance	\$15,209.00	167		
90608	Hospital and Medical (Dental) Insurance	\$2,608,044.00	161		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,021,991.00			218
Total		\$8,703,787.00			
Computed Total From Financial Section (comparative purposes only)		\$8,703,787.00			

TOWN OF Bethlehem
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$187,121	93,095	gallons	
Diesel Fuel	\$176,041	78,222	gallons	
Fuel Oil	\$89,188		gallons	
Natural Gas	\$15,704		cubic feet	
Electricity	\$799,113		kilowatt-hours	
Coal			tons	
Propane	\$12,711		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, David VanLuven, hereby certify that I am the Chief Fiscal 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 12/31/2021, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Bethlehem, and adopted by me as my signature for use in conjunction with the filing of the Town of Bethlehem 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Bethlehem's annual financial report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

Michael Cohen
Name of Report Preparer if different than Chief Fiscal Officer

(518) 439-4955
Telephone Number

04/29/2022
Date of Certification

David VanLuven
Name

Town Supervisor
Title

445 Delaware Avenue, Delmar, NY 1
Official Address

(518) 439-4955
Official Telephone Number

TOWN OF Bethlehem
Financial Comments
For the Fiscal Year Ending 2021