

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 12/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	6,804,828	A201	11,273,393
Petty Cash	1,950	A210	1,750
TOTAL Cash	6,806,778		11,275,143
Investments In Securities	326,437	A450	233,029
TOTAL Investments	326,437		233,029
Accounts Receivable	360,841	A380	396,653
TOTAL Other Receivables (net)	360,841		396,653
Due From State And Federal Government	52,013	A410	4,586
TOTAL State And Federal Aid Receivables	52,013		4,586
Due From Other Governments	4,599,331	A440	4,319,648
TOTAL Due From Other Governments	4,599,331		4,319,648
Inventory Of Materials And Supplies	106,531	A445	102,187
TOTAL Inventories	106,531		102,187
Prepaid Expenses	1,499,628	A480	1,448,088
TOTAL Prepaid Expenses	1,499,628		1,448,088
Cash Special Reserves	230,241	A230	1,055,727
Cash In Time Deposits Special Reserves	672,197	A231	672,197
TOTAL Restricted Assets	902,438		1,727,924
TOTAL Assets and Deferred Outflows of Resources	14,653,997		19,507,258

TOWN OF Bethlehem
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	450,017	A600	402,875
TOTAL Accounts Payable	450,017		402,875
Accrued Liabilities	560,589	A601	685,262
TOTAL Accrued Liabilities	560,589		685,262
Due To Other Governments	627,529	A631	638,048
TOTAL Due To Other Governments	627,529		638,048
TOTAL Liabilities	1,638,135		1,726,185
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,877,332	A691	4,687,666
TOTAL Deferred Inflows of Resources	2,877,332		4,687,666
TOTAL Deferred Inflows of Resources	2,877,332		4,687,666
Fund Balance			
Not in Spendable Form	1,606,159	A806	1,550,274
TOTAL Nonspendable Fund Balance	1,606,159		1,550,274
Retirement Contribution Reserve	672,197	A827	672,197
Capital Reserve	230,241	A878	1,055,727
TOTAL Restricted Fund Balance	902,438		1,727,924
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	411,541	A915	1,382,250
TOTAL Assigned Fund Balance	411,541		1,382,250
Unassigned Fund Balance	7,218,392	A917	8,432,959
TOTAL Unassigned Fund Balance	7,218,392		8,432,959
TOTAL Fund Balance	10,138,530		13,093,407
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,653,997		19,507,258

TOWN OF Bethlehem
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	3,804,806	A1001	4,020,893
TOTAL Real Property Taxes	3,804,806		4,020,893
Other Payments In Lieu of Taxes	137,532	A1081	147,378
TOTAL Real Property Tax Items	137,532		147,378
Non Prop Tax Dist By County	14,130,649	A1120	15,840,039
Franchises	645,500	A1170	654,909
TOTAL Non Property Tax Items	14,776,149		16,494,948
Tax Collector Fees	26,674	A1232	22,778
Comptroller Fees	7,528	A1240	1,177
Clerk Fees	18,826	A1255	18,719
Other General Departmental Income	3,654	A1289	124,186
Police Fees	113,475	A1520	142,615
Safety Inspection Fees	204,522	A1560	884,807
Public Works Charges	105,246	A1710	227,460
Charges-Programs For The Aging	15,976	A1972	27,171
Park And Recreational Charges	143,024	A2001	206,881
Recreational Concessions	1,078	A2012	995
Special Recreational Facility Charges	249,253	A2025	272,598
Zoning Fees	3,000	A2110	4,725
Planning Board Fees	196,153	A2115	168,197
Refuse & Garbage Charges	456,556	A2130	386,559
Sale of Electrical Power	234,359	A2150	355,577
TOTAL Departmental Income	1,779,324		2,844,445
Public Safety Services For Other Govts		A2260	15
Misc Revenue, Other Govts	50,000	A2389	34,760
TOTAL Intergovernmental Charges	50,000		34,775
Interest And Earnings	17,705	A2401	104,572
Rental of Real Property	64,000	A2410	65,000
TOTAL Use of Money And Property	81,705		169,572
Permits, Other	37,049	A2590	38,902
TOTAL Licenses And Permits	37,049		38,902
Fines And Forfeited Bail	168,331	A2610	216,644
TOTAL Fines And Forfeitures	168,331		216,644
Sales of Scrap & Excess Materials	42,056	A2650	36,841
Sales, Other	4,550	A2655	4,175
Sales of Equipment	34,460	A2665	68,245
Insurance Recoveries	66,628	A2680	57,833
TOTAL Sale of Property And Compensation For Loss	147,694		167,094
Refunds of Prior Year's Expenditures	26,521	A2701	10,868
Gifts And Donations	2,600	A2705	10
AIM Related Payments	126,638	A2750	
TOTAL Miscellaneous Local Sources	155,759		10,878
Interfund Revenues	559,477	A2801	583,434
TOTAL Interfund Revenues	559,477		583,434
St Aid, Revenue Sharing		A3001	126,638

TOWN OF Bethlehem
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
St Aid, Mortgage Tax	1,523,339	A3005	1,633,073
St Aid - Other (specify)	82,947	A3089	76,501
TOTAL State Aid	1,606,286		1,836,212
Fed Aid, Crime Control	51,196	A4320	41,338
Fed Aid Other Public Safety	11,442	A4389	
Fed Aid, Disaster Assistance		A4785	530,654
Fed Aid Other Home and Community Services	5,150	A4989	
TOTAL Federal Aid	67,788		571,992
TOTAL Revenues	23,371,900		27,137,167
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	23,371,900		27,137,167

TOWN OF Bethlehem
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	65,848	A10101	68,080
Legislative Board, Contr Expend	4,100	A10104	4,149
Legislative Board, Empl Bnfts	12,650	A10108	11,469
TOTAL Legislative Board	82,598		83,698
Municipal Court, Pers Serv	304,027	A11101	325,051
Municipal Court, Equip & Cap Outlay		A11102	2,240
Municipal Court, Contr Expend	12,858	A11104	10,651
Municipal Court, Empl Bnfts	117,948	A11108	115,518
TOTAL Municipal Court	434,833		453,460
Supervisor,pers Serv	193,589	A12201	196,909
Supervisor,equip & Cap Outlay		A12202	1,078
Supervisor,contr Expend	14,270	A12204	8,825
Supervisor,empl Bnfts	58,973	A12208	55,750
TOTAL Supervisor	266,832		262,562
Comptroller,pers Serv	380,715	A13151	357,247
Comptroller, Contr Expend	29,616	A13154	34,017
Comptroller, Empl Bnfts	144,264	A13158	130,363
TOTAL Comptroller	554,595		521,627
Tax Collection,pers Serv	117,604	A13301	123,570
Tax Collection,contr Expend	24,985	A13304	8,553
Tax Collection,empl Bnfts	39,512	A13308	39,816
TOTAL Tax Collection	182,101		171,939
Assessment, Pers Serv	179,474	A13551	186,258
Assessment, Equip & Cap Outlay		A13552	2,285
Assessment, Contr Expend	32,804	A13554	24,957
Assessment, Empl Bnfts	85,939	A13558	74,493
TOTAL Assessment	298,217		287,993
Clerk,pers Serv	142,783	A14101	147,171
Clerk,contr Expend	20,306	A14104	17,089
Clerk,empl Bnfts	44,996	A14108	40,295
TOTAL Clerk	208,085		204,555
Law, Pers Serv	144,499	A14201	148,704
Law, Contr Expend	24,557	A14204	23,598
Law, Empl Bnfts	32,595	A14208	29,171
TOTAL Law	201,651		201,473
Personnel, Pers Serv	275,660	A14301	270,838
Personnel,equip & Cap Outlay		A14302	2,220
Personnel, Contr Expend	18,044	A14304	15,610
Personnel, Empl Bnfts	92,002	A14308	83,575
TOTAL Personnel	385,706		372,243
Elections, Contr Expend	60,000	A14504	42,425
TOTAL Elections	60,000		42,425
Public Inform & Services, Contr Expend	240	A14804	265
TOTAL Public Inform & Services	240		265
Public Works Admin, Pers Serv	464,255	A14901	422,866
Public Works Admin, Equip & Cap Outlay		A14902	11,937

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Public Works Admin, Contr Expend	67,161	A14904	157,578
Public Works Admin, Empl Bnfts	196,867	A14908	164,312
TOTAL Public Works Admin	728,283		756,693
Operation of Plant, Pers Serv	248,844	A16201	278,386
Operation of Plant, Equip & Cap Outlay		A16202	28,197
Operation of Plant, Contr Expend	236,828	A16204	430,072
Operation of Plant, Empl Bnfts	111,363	A16208	119,864
TOTAL Operation of Plant	597,035		856,519
Central Data Process Pers Serv	311,095	A16801	325,106
Central Data Process & Cap Outlay	60,661	A16802	241,169
Central Data Process, Contr Expend	345,750	A16804	310,202
Central Data Process, Empl Bnfts	102,486	A16808	94,035
TOTAL Central Data Process	819,992		970,512
Unallocated Insurance, Contr Expend	221,677	A19104	132,935
TOTAL Unallocated Insurance	221,677		132,935
Municipal Assn Dues, Contr Expend	1,650	A19204	1,650
TOTAL Municipal Assn Dues	1,650		1,650
Judgements And Claims, Contr Expend	40,000	A19304	
TOTAL Judgements And Claims	40,000		0
Pur of Land/right of Way,equip & Cap Out		A19402	30,000
TOTAL Pur of Land/right of Way	0		30,000
Taxes & Assess On Munic Prop, Contr Expend	9,237	A19504	8,999
TOTAL Taxes & Assess On Munic Prop	9,237		8,999
TOTAL General Government Support	5,092,732		5,359,548
Other Education, Contr Expend	2,849	A29894	11,214
TOTAL Other Education	2,849		11,214
TOTAL Education	2,849		11,214
Public Safety Comm Sys, Pers Serv	705,122	A30201	735,123
Public Safety Comm Sys, Equip & Cap Outlay	17,339	A30202	
Public Safety Comm Sys, Contr Expend	25,888	A30204	18,699
Public Safety Comm Sys, Empl Bnfts	296,773	A30208	283,377
TOTAL Public Safety Comm Sys	1,045,122		1,037,199
Police, Pers Serv	4,378,081	A31201	4,677,631
Police, Equip & Cap Outlay	167,811	A31202	206,798
Police, Contr Expend	615,718	A31204	601,214
Police, Empl Bnfts	2,224,296	A31208	2,245,968
TOTAL Police	7,385,906		7,731,611
Traffic Control, Pers Serv	78,666	A33101	108,467
Traffic Control, Equip & Cap Outlay		A33102	4,957
Traffic Control, Contr Expen	16,220	A33104	28,171
Traffic Control, Empl Bnfts	38,937	A33108	46,926
TOTAL Traffic Control	133,823		188,521
Fire, Contr Expend	12,911	A34104	7,902
TOTAL Fire	12,911		7,902
Control of Animals, Pers Serv	36,164	A35101	74,311

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Control of Animals, Contr Expend	8,447	A35104	11,471
Control of Animals, Empl Bnfts	8,576	A35108	10,930
TOTAL Control of Animals	53,187		96,712
Safety Inspection, Pers Serv	365,800	A36201	388,371
Safety Inspection, Equip & Cap Outlay		A36202	3,792
Safety Inspection, Contr Expend	11,034	A36204	11,011
Safety Inspection, Empl Bnfts	153,837	A36208	136,699
TOTAL Safety Inspection	530,671		539,873
Civil Defense, Pers Serv	7,032	A36401	4,915
Civil Defense, Contr Expend	1,495	A36404	300
Civil Defense, Empl Bnfts	416	A36408	393
TOTAL Civil Defense	8,943		5,608
TOTAL Public Safety	9,170,563		9,607,426
Street Admin, Pers Serv	249,922	A50101	251,437
Street Admin, Equip & Cap Outlay	3,697	A50102	
Street Admin, Contr Expend	4,269	A50104	4,038
Street Admin, Empl Bnfts	114,597	A50108	120,326
TOTAL Street Admin	372,485		375,801
Garage, Equip & Cap Outlay	5,463	A51322	49,464
Garage, Contr Expend	97,934	A51324	126,924
TOTAL Garage	103,397		176,388
Street Lighting, Contr Expend	256,964	A51824	294,933
TOTAL Street Lighting	256,964		294,933
Sidewalks, Equip & Cap Outlay	59,288	A54102	352,493
TOTAL Sidewalks	59,288		352,493
TOTAL Transportation	792,134		1,199,615
Programs For Aging, Pers Serv	369,163	A67721	431,161
Programs For Aging, Equip & Cap Outlay	1,949	A67722	2,505
Programs For Aging, Contr Expend	40,101	A67724	63,151
Programs For Aging, Empl Bnfts	152,150	A67728	148,121
TOTAL Programs For Aging	563,363		644,938
TOTAL Economic Assistance And Opportunity	563,363		644,938
Recreation Admini, Pers Serv	273,973	A70201	306,467
Recreation Admini, Equip & Cap Outlay	6,813	A70202	21,144
Recreation Admini, Contr Expend	22,251	A70204	18,924
Recreation Admini, Empl Bnfts	116,305	A70208	108,411
TOTAL Recreation Admini	419,342		454,946
Parks, Pers Serv	612,003	A71101	630,521
Parks, Equip & Cap Outlay	77,329	A71102	92,733
Parks, Contr Expend	290,819	A71104	403,357
Parks, Empl Bnfts	176,179	A71108	162,412
TOTAL Parks	1,156,330		1,289,023
Youth Prog, Equip & Cap Outlay	1,884	A73102	
Youth Prog, Contr Expend	40,116	A73104	42,000
TOTAL Youth Prog	42,000		42,000

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Historian, Pers Serv	5,019	A75101	5,000
Historian, Contr Expend	3,660	A75104	6,881
Historian, Empl Bnfts	406	A75108	392
TOTAL Historian	9,085		12,273
Celebrations, Contr Expend	126	A75504	4,491
TOTAL Celebrations	126		4,491
TOTAL Culture And Recreation	1,626,883		1,802,733
Zoning, Pers Serv	31,644	A80101	33,543
Zoning, Contr Expend	5,114	A80104	5,790
Zoning, Empl Bnfts	4,447	A80108	3,710
TOTAL Zoning	41,205		43,043
Planning, Pers Serv	405,730	A80201	528,263
Planning, Contr Expend	135,331	A80204	149,911
Planning, Empl Bnfts	140,269	A80208	132,181
TOTAL Planning	681,330		810,355
Refuse & Garbage, Pers Serv	281,262	A81601	305,235
Refuse & Garbage, Equip & Cap Outlay	48,150	A81602	11,848
Refuse & Garbage, Contr Expend	402,858	A81604	359,573
Refuse & Garbage, Empl Bnfts	147,455	A81608	137,655
TOTAL Refuse & Garbage	879,725		814,311
Comm Beautification, Pers Serv	58,986	A85101	32,375
Comm Beautification, Equip & Cap Outlay	10,456	A85102	
Comm Beautification, Contr Expend	4,314	A85104	11,763
Comm Beautification, Empl Bnfts	24,614	A85108	19,555
TOTAL Comm Beautification	98,370		63,693
TOTAL Home And Community Services	1,700,630		1,731,402
Other Employee Benefits (spec)	661,471	A90898	680,166
TOTAL Employee Benefits	661,471		680,166
Debt Principal, Serial Bonds	258,280	A97106	269,256
TOTAL Debt Principal	258,280		269,256
Debt Interest, Serial Bonds	207,267	A97107	207,900
TOTAL Debt Interest	207,267		207,900
TOTAL Expenditures	20,076,172		21,514,198
Transfers, Capital Projects Fund	1,458,865	A99509	2,668,092
TOTAL Operating Transfers	1,458,865		2,668,092
TOTAL Other Uses	1,458,865		2,668,092
TOTAL Detail Expenditures And Other Uses	21,535,037		24,182,290

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,301,667	A8021	10,138,530
Restated Fund Balance - Beg of Year	8,301,667	A8022	10,138,530
ADD - REVENUES AND OTHER SOURCES	23,371,900		27,137,167
DEDUCT - EXPENDITURES AND OTHER USES	21,535,037		24,182,290
Fund Balance - End of Year	10,138,530	A8029	13,093,407

TOWN OF Bethlehem
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	4,020,891	A1049N	3,931,996
Est Rev - Real Property Tax Items	148,908	A1099N	147,093
Est Rev - Non Property Tax Items	13,873,088	A1199N	15,148,657
Est Rev - Departmental Income	1,368,415	A1299N	1,462,896
Est Rev - Intergovernmental Charges	34,760	A2399N	34,760
Est Rev - Use of Money And Property	77,206	A2499N	176,558
Est Rev - Licenses And Permits	37,400	A2599N	35,400
Est Rev - Fines And Forfeitures	150,000	A2649N	170,000
Est Rev - Sale of Prop And Comp For Loss	138,000	A2699N	391,449
Est Rev - Miscellaneous Local Sources	126,638	A2799N	0
Est Rev - Interfund Revenues	507,337	A2801N	533,111
Est Rev - State Aid	1,203,000	A3099N	1,104,638
Est Rev - Federal Aid	55,297	A4099N	50,202
TOTAL Estimated Revenues	21,740,940		23,186,760
Appropriated Fund Balance	0	A599N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	21,740,940		23,186,760

TOWN OF Bethlehem
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	4,343,879	A1999N	4,521,190
App - Public Safety	7,055,142	A3999N	7,457,014
App - Transportation	716,328	A5999N	1,141,152
App - Economic Assistance And Opportunity	499,430	A6999N	548,245
App - Culture And Recreation	1,586,016	A7999N	1,727,714
App - Home And Community Services	1,446,744	A8999N	1,529,840
App - Employee Benefits	5,616,241	A9199N	5,785,692
App - Debt Service	477,160	A9899N	475,913
TOTAL Appropriations	21,740,940		23,186,760
TOTAL Appropriations And Other Uses	21,740,940		23,186,760

TOWN OF Bethlehem
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	4,109	CD201	50,126
TOTAL Cash	4,109		50,126
Cash In Time Deposits Special Reserves	593	CD231	8,169
TOTAL Restricted Assets	593		8,169
TOTAL Assets and Deferred Outflows of Resources	4,702		58,295

TOWN OF Bethlehem
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For the Fiscal Year Ending 2022

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	593	CD600	8,169
TOTAL Accounts Payable	593		8,169
Other Liabilities		CD688	33,317
TOTAL Other Liabilities	0		33,317
TOTAL Liabilities	593		41,486
Fund Balance			
Other Restricted Fund Balance	4,109	CD899	16,809
TOTAL Restricted Fund Balance	4,109		16,809
TOTAL Fund Balance	4,109		16,809
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,702		58,295

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Federal Aid Rental Assistance Program	387,248	CD4915	434,835
Fed Aid Other Home and Community Services	51,809	CD4989	35,000
TOTAL Federal Aid	439,057		469,835
TOTAL Revenues	439,057		469,835
TOTAL Detail Revenues And Other Sources	439,057		469,835

TOWN OF Bethlehem
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For the Fiscal Year Ending 2022

(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Rent Subsidy, Contr Expend	388,269	CD86104	422,135
TOTAL Rent Subsidy	388,269		422,135
Unidentified Community Develop	51,809	CD86892	35,000
TOTAL Unidentified Community Develop	51,809		35,000
TOTAL Home And Community Services	440,078		457,135
TOTAL Expenditures	440,078		457,135
TOTAL Detail Expenditures And Other Uses	440,078		457,135

TOWN OF Bethlehem
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,130	CD8021	4,109
Restated Fund Balance - Beg of Year	5,130	CD8022	4,109
ADD - REVENUES AND OTHER SOURCES	439,057		469,835
DEDUCT - EXPENDITURES AND OTHER USES	440,078		457,135
Fund Balance - End of Year	4,109	CD8029	16,809

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	365,644	CM201	461,294
TOTAL Cash	365,644		461,294
TOTAL Assets and Deferred Outflows of Resources	365,644		461,294

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		CM600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Other Restricted Fund Balance	365,644	CM899	461,294
TOTAL Restricted Fund Balance	365,644		461,294
TOTAL Fund Balance	365,644		461,294
TOTAL Liabilities, Deferred Inflows And Fund Balance	365,644		461,294

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Other Culture And Recreation Income	79,850	CM2089	98,650
TOTAL Departmental Income	79,850		98,650
Interest And Earnings		CM2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	79,850		98,650
TOTAL Detail Revenues And Other Sources	79,850		98,650

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Culture & Rec-Equip & Cap Outlay	170,527	CM79892	3,000
TOTAL Other Culture & Rec-Equip & Cap Outlay	170,527		3,000
TOTAL Culture And Recreation	170,527		3,000
TOTAL Expenditures	170,527		3,000
TOTAL Detail Expenditures And Other Uses	170,527		3,000

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	456,321	CM8021	365,644
Restated Fund Balance - Beg of Year	456,321	CM8022	365,644
ADD - REVENUES AND OTHER SOURCES	79,850		98,650
DEDUCT - EXPENDITURES AND OTHER USES	170,527		3,000
Fund Balance - End of Year	365,644	CM8029	461,294

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	2,612,435	DA201	149,444
Petty Cash	200	DA210	200
TOTAL Cash	2,612,635		149,644
Investments In Securities	6	DA450	1,651,204
TOTAL Investments	6		1,651,204
Accounts Receivable	33,192	DA380	9,002
TOTAL Other Receivables (net)	33,192		9,002
Due From Other Governments		DA440	460,077
TOTAL Due From Other Governments	0		460,077
Inventory Of Materials And Supplies	95,583	DA445	118,269
TOTAL Inventories	95,583		118,269
Prepaid Expenses	102,024	DA480	73,575
TOTAL Prepaid Expenses	102,024		73,575
Cash Special Reserves	2,180,659	DA230	854,460
Cash In Time Deposits Special Reserves	307,780	DA231	307,780
TOTAL Restricted Assets	2,488,439		1,162,240
TOTAL Assets and Deferred Outflows of Resources	5,331,879		3,624,011

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	84,207	DA600	92,145
TOTAL Accounts Payable	84,207		92,145
Accrued Liabilities	151,497	DA601	169,993
TOTAL Accrued Liabilities	151,497		169,993
TOTAL Liabilities	235,704		262,138
Deferred Inflows of Resources			
Deferred Inflow of Resources	7,439	DA691	5,150
TOTAL Deferred Inflows of Resources	7,439		5,150
TOTAL Deferred Inflows of Resources	7,439		5,150
Fund Balance			
Not in Spendable Form	197,607	DA806	191,844
TOTAL Nonspendable Fund Balance	197,607		191,844
Retirement Contribution Reserve	307,780	DA827	307,780
Capital Reserve	2,180,659	DA878	854,460
TOTAL Restricted Fund Balance	2,488,439		1,162,240
Assigned Unappropriated Fund Balance	2,402,690	DA915	2,002,639
TOTAL Assigned Fund Balance	2,402,690		2,002,639
TOTAL Fund Balance	5,088,736		3,356,723
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,331,879		3,624,011

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	6,479,747	DA1001	6,614,927
TOTAL Real Property Taxes	6,479,747		6,614,927
Other Payments In Lieu of Taxes	213,477	DA1081	222,150
TOTAL Real Property Tax Items	213,477		222,150
Misc Revenue From Other Govt	5,824	DA2389	6,106
TOTAL Intergovernmental Charges	5,824		6,106
Interest And Earnings	6,571	DA2401	41,738
TOTAL Use of Money And Property	6,571		41,738
Sales of Scrap & Excess Materials	1,802	DA2650	1,427
Sales of Equipment	21,665	DA2665	15,450
Insurance Recoveries	22,312	DA2680	4,154
TOTAL Sale of Property And Compensation For Loss	45,779		21,031
Refunds of Prior Year's Expenditures	18,484	DA2701	11
TOTAL Miscellaneous Local Sources	18,484		11
Interfund Revenues	14,261	DA2801	21,122
TOTAL Interfund Revenues	14,261		21,122
St Aid, Consolidated Highway Aid	695,339	DA3501	677,897
TOTAL State Aid	695,339		677,897
TOTAL Revenues	7,479,482		7,604,982
TOTAL Detail Revenues And Other Sources	7,479,482		7,604,982

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	1,422,569	DA51101	1,658,713
Maint of Streets, Equip & Cap Outlay		DA51102	7,000
Maint of Streets, Contr Expend	277,866	DA51104	300,949
Maint of Streets, Empl Bnfts	859,106	DA51108	808,705
TOTAL Maint of Streets	2,559,541		2,775,367
Perm Improve Highway, Pers Serv	257,512	DA51121	290,176
Perm Improve Highway, Equip & Cap Outlay	1,060,979	DA51122	963,746
Perm Improve Highway, Empl Bnfts	174,400	DA51128	160,384
TOTAL Perm Improve Highway	1,492,891		1,414,306
Machinery, Pers Serv	70,971	DA51301	94,905
Machinery, Equip & Cap Outlay	4,600	DA51302	119,083
Machinery, Contr Expend	577,250	DA51304	834,146
Machinery, Empl Bnfts	29,756	DA51308	42,360
TOTAL Machinery	682,577		1,090,494
Brush And Weeds, Pers Serv	633,802	DA51401	485,265
Brush And Weeds, Contr Expend	15,911	DA51404	27,011
Brush & Weeds, Empl Bnfts	276,404	DA51408	222,414
TOTAL Brush & Weeds	926,117		734,690
Snow Removal, Pers Serv	204,976	DA51421	299,457
Snow Removal, Contr Expend	163,248	DA51424	224,208
Snow Removal, Empl Bnfts	109,027	DA51428	131,709
TOTAL Snow Removal	477,251		655,374
TOTAL Transportation	6,138,377		6,670,231
Other Employee Benefits (spec)	203,261	DA90898	232,345
TOTAL Employee Benefits	203,261		232,345
Debt Principal, Serial Bonds	175,577	DA97106	173,523
TOTAL Debt Principal	175,577		173,523
Debt Interest, Serial Bonds	99,716	DA97107	89,505
TOTAL Debt Interest	99,716		89,505
TOTAL Expenditures	6,616,931		7,165,604
Transfers, Capital Projects Fund	860,000	DA99509	2,171,391
TOTAL Operating Transfers	860,000		2,171,391
TOTAL Other Uses	860,000		2,171,391
TOTAL Detail Expenditures And Other Uses	7,476,931		9,336,995

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,086,185	DA8021	5,088,736
Restated Fund Balance - Beg of Year	5,086,185	DA8022	5,088,736
ADD - REVENUES AND OTHER SOURCES	7,479,482		7,604,982
DEDUCT - EXPENDITURES AND OTHER USES	7,476,931		9,336,995
Fund Balance - End of Year	5,088,736	DA8029	3,356,723

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	6,614,929	DA1049N	6,875,259
Est Rev - Real Property Tax Items	224,587	DA1099N	235,553
Est Rev - Intergovernmental Charges	10,500	DA2399N	10,500
Est Rev - Use of Money And Property	5,988	DA2499N	49,688
Est Rev - Sale of Prop And Comp For Loss	4,000	DA2699N	11,000
Est Rev - Interfund Revenues	15,000	DA2801N	15,000
Est Rev - State Aid	605,812	DA3099N	677,896
TOTAL Estimated Revenues	7,480,816		7,874,896
TOTAL Estimated Revenues And Other Sources	7,480,816		7,874,896

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	5,341,029	DA5999N	5,660,849
App - Employee Benefits	1,876,758	DA9199N	1,949,332
App - Debt Service	263,029	DA9899N	264,715
TOTAL Appropriations	7,480,816		7,874,896
TOTAL Appropriations And Other Uses	7,480,816		7,874,896

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	4,439,335	H200	9,454,203
TOTAL Cash	4,439,335		9,454,203
Investments In Securities Additional Description No NYCLASS in Fund this year	128,058	H450	
TOTAL Investments	128,058		0
Accounts Receivable		H380	200
TOTAL Other Receivables (net)	0		200
Due From State And Federal Government	2,603,402	H410	1,148,965
TOTAL State And Federal Aid Receivables	2,603,402		1,148,965
Cash Special Reserves	582	H230	102,959
TOTAL Restricted Assets	582		102,959
TOTAL Assets and Deferred Outflows of Resources	7,171,377		10,706,327

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,177,120	H600	620,942
TOTAL Accounts Payable	1,177,120		620,942
TOTAL Liabilities	1,177,120		620,942
Fund Balance			
Other Restricted Fund Balance	125,389	H899	102,959
TOTAL Restricted Fund Balance	125,389		102,959
Assigned Unappropriated Fund Balance	5,868,868	H915	9,982,426
TOTAL Assigned Fund Balance	5,868,868		9,982,426
TOTAL Fund Balance	5,994,257		10,085,385
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,171,377		10,706,327

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	3,573	H2401	2,251
TOTAL Use of Money And Property	3,573		2,251
Gifts And Donations	121,800	H2705	589
TOTAL Miscellaneous Local Sources	121,800		589
St Aid, Other	299,655	H3297	25,674
St Aid - Other Home And Community Service	147,364	H3989	
St Aid, Sewer Cap Proj		H3990	
TOTAL State Aid	447,019		25,674
Fed Aid - Cap Projects	2,938,415	H4097	417,342
TOTAL Federal Aid	2,938,415		417,342
TOTAL Revenues	3,510,807		445,856
Interfund Transfers	4,174,940	H5031	6,961,722
TOTAL Interfund Transfers	4,174,940		6,961,722
TOTAL Other Sources	4,174,940		6,961,722
TOTAL Detail Revenues And Other Sources	7,685,747		7,407,578

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Engineer, Equip & Cap Outlay	3,462,975	H14402	803,401
TOTAL Engineer	3,462,975		803,401
Operation of Plant, Equip & Cap Outlay		H16202	23,078
TOTAL Operation of Plant	0		23,078
TOTAL General Government Support	3,462,975		826,479
Law Enforcement, Equip & Cap Outlay	136,174	H31972	169,550
TOTAL Law Enforcement	136,174		169,550
Fire, Equip & Cap Outlay	113,195	H34102	17,350
TOTAL Fire	113,195		17,350
TOTAL Public Safety	249,369		186,900
Perm Improve Highway, Equip & Cap Outlay	24,500	H51122	
TOTAL Perm Improve Highway	24,500		0
Machinery, Equip & Cap Outlay	1,492,135	H51302	1,222,110
TOTAL Machinery	1,492,135		1,222,110
Sidewalks, Equip & Cap Outlay	116,968	H54102	
TOTAL Sidewalks	116,968		0
TOTAL Transportation	1,633,603		1,222,110
Parks, Equip & Cap Outlay	348,864	H71102	59,459
TOTAL Parks	348,864		59,459
TOTAL Culture And Recreation	348,864		59,459
Sewage Treat Disp, Equip & Cap Outlay	475,842	H81302	849,986
TOTAL Sewage Treat Disp	475,842		849,986
Refuse & Garbage, Equip & Cap Outlay	32,072	H81602	
TOTAL Refuse & Garbage	32,072		0
Water Trans & Distrib, Equip & Cap Outlay	563,593	H83402	171,516
TOTAL Water Trans & Distrib	563,593		171,516
TOTAL Home And Community Services	1,071,507		1,021,502
TOTAL Expenditures	6,766,318		3,316,450
TOTAL Detail Expenditures And Other Uses	6,766,318		3,316,450

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,074,828	H8021	5,994,257
Restated Fund Balance - Beg of Year	5,074,828	H8022	5,994,257
ADD - REVENUES AND OTHER SOURCES	7,685,747		7,407,578
DEDUCT - EXPENDITURES AND OTHER USES	6,766,318		3,316,450
Fund Balance - End of Year	5,994,257	H8029	10,085,385

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	2,361,370	K101	2,391,370
Buildings	44,282,254	K102	44,536,104
Improvements Other Than Buildings	18,280,274	K103	18,420,578
Machinery And Equipment	30,059,607	K104	31,679,177
Infrastructure	43,450,197	K106	46,279,609
Net Pension Asset - Proportionate Share		K108	2,846,896
TOTAL Fixed Assets (net)	138,433,702		146,153,734
TOTAL Assets and Deferred Outflows of Resources	138,433,702		146,153,734

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	138,433,702	K159	146,153,734
TOTAL Investments in Non-Current Government Assets	138,433,702		146,153,734
TOTAL Fund Balance	138,433,702		146,153,734
TOTAL	138,433,702		146,153,734

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Balance Sheet

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	1,378,886	SM1001	1,417,019
TOTAL Real Property Taxes	1,378,886		1,417,019
TOTAL Revenues	1,378,886		1,417,019
TOTAL Detail Revenues And Other Sources	1,378,886		1,417,019

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Ambulance, Contr Expend	1,378,886	SM45404	1,417,019
TOTAL Ambulance	1,378,886		1,417,019
TOTAL Health	1,378,886		1,417,019
TOTAL Expenditures	1,378,886		1,417,019
TOTAL Detail Expenditures And Other Uses	1,378,886		1,417,019

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SM8021	
Restated Fund Balance - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	1,378,886		1,417,019
DEDUCT - EXPENDITURES AND OTHER USES	1,378,886		1,417,019
Fund Balance - End of Year		SM8029	

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(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	1,061,611	SS201	1,458,239
Petty Cash	100	SS210	100
TOTAL Cash	1,061,711		1,458,339
Sewer Rents Receivable	389,708	SS360	415,023
Accounts Receivable	6,409	SS380	7,508
Unbilled Receivables	503,256	SS383	563,795
TOTAL Other Receivables (net)	899,373		986,326
Due From Other Governments	128,068	SS440	145,687
TOTAL Due From Other Governments	128,068		145,687
Prepaid Expenses	51,584	SS480	41,748
TOTAL Prepaid Expenses	51,584		41,748
Cash Special Reserves	1,481,202	SS230	494,243
TOTAL Restricted Assets	1,481,202		494,243
TOTAL Assets and Deferred Outflows of Resources	3,621,938		3,126,343

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(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	103,353	SS600	200,819
TOTAL Accounts Payable	103,353		200,819
Accrued Liabilities	54,810	SS601	61,741
TOTAL Accrued Liabilities	54,810		61,741
Customers' Deposits	15,540	SS615	15,968
TOTAL Other Deposits	15,540		15,968
TOTAL Liabilities	173,703		278,528
Deferred Inflows of Resources			
Deferred Inflow of Resources	486,566	SS691	859,148
TOTAL Deferred Inflows of Resources	486,566		859,148
TOTAL Deferred Inflows of Resources	486,566		859,148
Fund Balance			
Not in Spendable Form	51,584	SS806	41,748
TOTAL Nonspendable Fund Balance	51,584		41,748
Capital Reserve	1,481,202	SS878	494,243
TOTAL Restricted Fund Balance	1,481,202		494,243
Assigned Unappropriated Fund Balance	1,428,883	SS915	1,452,676
TOTAL Assigned Fund Balance	1,428,883		1,452,676
TOTAL Fund Balance	2,961,669		1,988,667
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,621,938		3,126,343

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(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	1,106,519	SS1001	1,130,970
TOTAL Real Property Taxes	1,106,519		1,130,970
Sewer Charges	3,425,605	SS2122	3,472,263
TOTAL Departmental Income	3,425,605		3,472,263
Interest And Earnings	7,070	SS2401	31,949
TOTAL Use of Money And Property	7,070		31,949
Sales of Equipment	5,541	SS2665	1,757
Insurance Recoveries	4,694	SS2680	10,605
TOTAL Sale of Property And Compensation For Loss	10,235		12,362
Refunds of Prior Year's Expenditures	1,712	SS2701	
TOTAL Miscellaneous Local Sources	1,712		0
TOTAL Revenues	4,551,141		4,647,544
TOTAL Detail Revenues And Other Sources	4,551,141		4,647,544

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(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sewer Administration, Pers Serv	201,662	SS81101	221,665
Sewer Administration, Contr Expend	348,887	SS81104	339,554
Sewer Administration, Empl Bnfts	77,892	SS81108	72,284
TOTAL Sewer Administration	628,441		633,503
Sanitary Sewers, Pers Serv	518,696	SS81201	529,691
Sanitary Sewers, Equip & Cap Outlay	97,035	SS81202	215,747
Sanitary Sewers, Contr Expend	488,659	SS81204	464,379
Sanitary Sewers, Empl Bnfts	276,240	SS81208	237,864
TOTAL Sanitary Sewers	1,380,630		1,447,681
Sewage Treat Disp, Pers Serv	434,246	SS81301	441,632
Sewage Treat Disp, Equip & Cap Outlay	42,282	SS81302	85,334
Sewage Treat Disp, Contr Expend	676,461	SS81304	717,349
Sewage Treat Disp, Empl Bnfts	221,162	SS81308	179,876
TOTAL Sewage Treat Disp	1,374,151		1,424,191
Joint Sewer Project, Pers Serv	5,168	SS81501	5,973
Joint Sewer Project, Contr Expend	13,352	SS81504	12,925
Joint Sewer Project, Empl Bnfts	2,535	SS81508	1,965
TOTAL Joint Sewer Project	21,055		20,863
TOTAL Home And Community Services	3,404,277		3,526,238
Other Employee Benefits (spec)	73,338	SS90898	74,343
TOTAL Employee Benefits	73,338		74,343
Debt Principal, Serial Bonds	343,099	SS97106	355,466
TOTAL Debt Principal	343,099		355,466
Debt Interest, Serial Bonds	211,424	SS97107	201,771
TOTAL Debt Interest	211,424		201,771
TOTAL Expenditures	4,032,138		4,157,818
Transfers, Capital Projects Fund	1,636,902	SS99509	1,462,728
TOTAL Operating Transfers	1,636,902		1,462,728
TOTAL Other Uses	1,636,902		1,462,728
TOTAL Detail Expenditures And Other Uses	5,669,040		5,620,546

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,079,568	SS8021	2,961,669
Restated Fund Balance - Beg of Year	4,079,568	SS8022	2,961,669
ADD - REVENUES AND OTHER SOURCES	4,551,141		4,647,544
DEDUCT - EXPENDITURES AND OTHER USES	5,669,040		5,620,546
Fund Balance - End of Year	2,961,669	SS8029	1,988,667

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	1,130,969	SS1049N	1,296,793
Est Rev - Departmental Income	3,317,600	SS1299N	3,309,000
Est Rev - Use of Money And Property	4,563	SS2499N	40,697
Est Rev - Sale of Prop And Comp For Loss	4,000	SS2699N	4,000
TOTAL Estimated Revenues	4,457,132		4,650,490
TOTAL Estimated Revenues And Other Sources	4,457,132		4,650,490

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	3,244,849	SS8999N	3,412,524
App - Employee Benefits	649,471	SS9199N	675,469
App - Debt Service	562,812	SS9899N	562,497
TOTAL Appropriations	4,457,132		4,650,490
App - Interfund Transfer	0	SS9999N	
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	4,457,132		4,650,490

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	2,705,823	SW201	3,105,580
Petty Cash	100	SW210	100
TOTAL Cash	2,705,923		3,105,680
Investments In Securities	809	SW450	102,068
Leases Receivable		SW454	2,315,885
TOTAL Investments	809		2,417,953
Water Rents Receivable	599,381	SW350	625,525
Accounts Receivable	20,976	SW380	34,884
Unbilled Receivables	1,459,679	SW383	1,476,539
TOTAL Other Receivables (net)	2,080,036		2,136,948
Due From Other Governments	206,581	SW440	229,992
TOTAL Due From Other Governments	206,581		229,992
Inventory Of Materials And Supplies	5,943	SW445	7,449
TOTAL Inventories	5,943		7,449
Prepaid Expenses	85,072	SW480	65,982
TOTAL Prepaid Expenses	85,072		65,982
Cash Special Reserves	985,771	SW230	1,294,496
Cash In Time Deposits Special Reserves	126,088	SW231	126,088
TOTAL Restricted Assets	1,111,859		1,420,584
TOTAL Assets and Deferred Outflows of Resources	6,196,223		9,384,588

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	128,353	SW600	457,797
TOTAL Accounts Payable	128,353		457,797
Accrued Liabilities	94,068	SW601	101,644
TOTAL Accrued Liabilities	94,068		101,644
Customers' Deposits	2,041	SW615	1,885
TOTAL Other Deposits	2,041		1,885
TOTAL Liabilities	224,462		561,326
Deferred Inflows of Resources			
Deferred Inflow of Resources	287,332	SW691	2,531,581
TOTAL Deferred Inflows of Resources	287,332		2,531,581
TOTAL Deferred Inflows of Resources	287,332		2,531,581
Fund Balance			
Not in Spendable Form	91,015	SW806	73,432
TOTAL Nonspendable Fund Balance	91,015		73,432
Retirement Contribution Reserve	126,088	SW827	126,088
Capital Reserve	985,771	SW878	1,294,496
TOTAL Restricted Fund Balance	1,111,859		1,420,584
Assigned Appropriated Fund Balance	774,412	SW914	
Assigned Unappropriated Fund Balance	3,707,143	SW915	4,797,665
TOTAL Assigned Fund Balance	4,481,555		4,797,665
TOTAL Fund Balance	5,684,429		6,291,681
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,196,223		9,384,588

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	2,339,787	SW1001	2,394,266
TOTAL Real Property Taxes	2,339,787		2,394,266
Metered Water Sales	7,646,271	SW2140	8,563,938
Unmetered Water Sales	61,179	SW2142	69,143
Water Service Charges	445,508	SW2144	495,680
TOTAL Departmental Income	8,152,958		9,128,761
Interest And Earnings	1,204	SW2401	130,843
Rental of Real Property, Other Govts	267,286	SW2410	
Lease Payments Collected		SW2421	265,897
TOTAL Use of Money And Property	268,490		396,740
Sales, Other	19,524	SW2655	30,514
Other Compensation For Loss	5,772	SW2690	89,780
TOTAL Sale of Property And Compensation For Loss	25,296		120,294
Refunds of Prior Year's Expenditures	923	SW2701	735
TOTAL Miscellaneous Local Sources	923		735
TOTAL Revenues	10,787,454		12,040,796
TOTAL Detail Revenues And Other Sources	10,787,454		12,040,796

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Water Administration, Pers Serv	222,750	SW83101	242,941
Water Administration, Contr Expend	466,501	SW83104	445,056
Water Administration, Empl Bnfts	90,295	SW83108	81,122
TOTAL Water Administration	779,546		769,119
Source Supply Pwr & Pump, Contr Expend	2,112,002	SW83204	2,191,123
TOTAL Source Supply Pwr & Pump	2,112,002		2,191,123
Water Purification, Pers Serv	953,530	SW83301	1,022,070
Water Purification, Equip & Cap Outlay	68,392	SW83302	75,851
Water Purification, Contr Expend	1,502,155	SW83304	2,166,932
Water Purification, Empl Bnfts	472,776	SW83308	425,551
TOTAL Water Purification	2,996,853		3,690,404
Water Trans & Distrib, Pers Serv	827,009	SW83401	916,679
Water Trans & Distrib, Equip & Cap Outlay	35,530	SW83402	56,902
Water Trans & Distrib, Contr Expend	405,040	SW83404	631,360
Water Trans & Distrib, Empl Bnfts	453,352	SW83408	442,178
TOTAL Water Trans & Distrib	1,720,931		2,047,119
TOTAL Home And Community Services	7,609,332		8,697,765
Other Employee Benefits (spec)	83,920	SW90898	88,212
TOTAL Employee Benefits	83,920		88,212
Debt Principal, Serial Bonds	1,368,044	SW97106	1,426,755
TOTAL Debt Principal	1,368,044		1,426,755
Debt Interest, Serial Bonds	616,268	SW97107	561,301
TOTAL Debt Interest	616,268		561,301
TOTAL Expenditures	9,677,564		10,774,033
Transfers, Capital Projects Fund	219,173	SW99509	659,511
TOTAL Operating Transfers	219,173		659,511
TOTAL Other Uses	219,173		659,511
TOTAL Detail Expenditures And Other Uses	9,896,737		11,433,544

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,793,712	SW8021	5,684,429
Restated Fund Balance - Beg of Year	4,793,712	SW8022	5,684,429
ADD - REVENUES AND OTHER SOURCES	10,787,454		12,040,796
DEDUCT - EXPENDITURES AND OTHER USES	9,896,737		11,433,544
Fund Balance - End of Year	5,684,429	SW8029	6,291,681

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	2,394,263	SW1049N	2,412,550
Est Rev - Departmental Income	8,349,330	SW1299N	8,400,220
Est Rev - Use of Money And Property	244,653	SW2499N	330,129
Est Rev - Sale of Prop And Comp For Loss	11,000	SW2699N	5,000
TOTAL Estimated Revenues	10,999,246		11,147,899
Appropriated Fund Balance	774,417	SW599N	
TOTAL Estimated Other Sources	774,417		0
TOTAL Estimated Revenues And Other Sources	11,773,663		11,147,899

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	8,517,992	SW8999N	8,781,547
App - Employee Benefits	1,267,614	SW9199N	1,282,928
App - Debt Service	1,988,057	SW9899N	1,083,424
TOTAL Appropriations	11,773,663		11,147,899
TOTAL Appropriations And Other Uses	11,773,663		11,147,899

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	1,725	TC201	2,000
TOTAL Cash	1,725		2,000
TOTAL Assets and Deferred Outflows of Resources	1,725		2,000

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Bail Deposits	1,725	TC735	2,000
TOTAL Other Deposits	1,725		2,000
TOTAL Liabilities	1,725		2,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,725		2,000

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
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 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	42,045,458	W129	38,114,196
TOTAL Provision To Be Made In Future Budgets	42,045,458		38,114,196
TOTAL Assets and Deferred Outflows of Resources	42,045,458		38,114,196

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,697,841	W638	
Landfill Closure & Post Closure Liability	100,000	W684	100,000
Judgments And Claims Payable		W686	10,000
Compensated Absences	1,627,617	W687	1,609,196
TOTAL Other Liabilities	3,425,458		1,719,196
Bonds Payable	38,620,000	W628	36,395,000
TOTAL Bond And Long Term Liabilities	38,620,000		36,395,000
TOTAL Liabilities	42,045,458		38,114,196
TOTAL Liabilities	42,045,458		38,114,196

TOWN OF Bethlehem
Statement of Indebtedness
For the Fiscal Year Ending 2022

5/10/2023

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	4.20%	N	\$6,715,000	\$880,000	\$880,000	\$0	\$0		\$0
2019	BOND E	Public Impr 4 - Clapper			05/23/2019	11/15/2049	2.945%		\$15,364,900	\$14,890,318	\$356,761	\$0	\$0		\$14,533,557
2017	BOND E	Public Improvement #3			08/02/2017	08/15/2042	2.857%		\$2,664,408	\$2,345,166	\$83,994	\$0	\$0		\$2,261,172
2016	BOND E	Refunding of Public Imprv #1			10/19/2016	12/01/2037	2.00%		\$1,337,100	\$1,163,900	\$55,900	\$0	\$0		\$1,108,000
2016	BOND E	Sewer Project - EFC			09/22/2016	08/01/2046	0.548%		\$2,600,000	\$2,230,000	\$75,000	\$0	\$0		\$2,155,000
2015	BOND E	Public Improvement #2A			05/28/2015	05/15/2034	1.50%	N	\$2,391,939	\$1,780,126	\$115,302	\$0	\$0		\$1,664,824
2017	BOND N	Misc GF, HF, WF & SF Capital			08/02/2017	08/15/2042	2.857%	N	\$7,327,833	\$6,449,834	\$231,006	\$0	\$0		\$6,218,828
2016	BOND N	Refunding of Public Imprv #1			10/19/2016	12/01/2037	2.00%		\$5,117,900	\$4,456,100	\$214,100	\$0	\$0		\$4,242,000
2019	BOND N	Public Impr 4-Round/Gutter			05/23/2019	11/15/2049	2.945%		\$1,862,200	\$1,804,682	\$43,239	\$0	\$0		\$1,761,443
2015	BOND N	Public Improvement #2B			05/28/2015	05/15/2034	1.50%		\$3,520,119	\$2,619,874	\$169,698	\$0	\$0		\$2,450,176
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$38,620,000	\$2,225,000	\$0	\$0	\$0	\$36,395,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$38,620,000	\$2,225,000	\$0	\$0	\$0	\$36,395,000

TOWN OF Bethlehem
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,150.00
Demand Deposits	9Z2011	\$30,870,399.00
Time Deposits	9Z2021	\$0.00
Total		\$30,872,549.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$2,252,593.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$35,639,146.00
Total		\$37,891,739.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$1,986,302.00
Market Value at Balance Sheet Date	9Z4502	\$1,986,302.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$2,026,028.00
- 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0047	\$75,054	\$0	\$60,491	\$14,563
****-3654	\$142,199	\$0	\$87,709	\$54,490
****-0149	\$8,610,659	\$3,043,207	\$1,852	\$11,652,014
****-7525	\$0	\$0	\$0	\$0
****-9720	\$27,541	\$0	\$0	\$27,541
****-9738	\$46,859	\$0	\$0	\$46,859
****-3708	\$10,521	\$1,064	\$0	\$11,585
****-5162	\$10	\$0	\$10	\$0
****-4066	\$3,579,662	\$0	\$0	\$3,579,662
****-1541	\$10	\$0	\$0	\$10
****-6268	\$0	\$0	\$0	\$0
****-0025	\$0	\$0	\$0	\$0
****-0208	\$11,486,137	\$0	\$0	\$11,486,137
****-0281	\$56,063	\$0	\$0	\$56,063
****-0307	\$1,245,790	\$55,243	\$1,245,820	\$55,213
****-0216	\$0	\$0	\$0	\$0
****-0323	\$18,935	\$2,000	\$18,935	\$2,000
****-0315	\$15,008	\$0	\$15,008	\$0
****-0364	\$8,169	\$0	\$0	\$8,169
****-0372	\$50,126	\$0	\$0	\$50,126
****-0036	\$1,001,293	\$0	\$0	\$1,001,293
****-2706	\$10	\$0	\$0	\$10
****-2852	\$502,583	\$0	\$0	\$502,583
****-4152	\$0	\$0	\$0	\$0
****-0144	\$0	\$0	\$0	\$0
****-7386	\$10	\$0	\$0	\$10
****-3232	\$1,514,857	\$0	\$0	\$1,514,857
****-2741	\$15,766	\$0	\$0	\$15,766
****-2767	\$16,924	\$0	\$0	\$16,924
****-2775	\$2,209	\$0	\$0	\$2,209

TOWN OF Bethlehem
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2783	\$20,323	\$0	\$0	\$20,323
****-4180	\$25,000	\$0	\$0	\$25,000
****-2792	\$726,971	\$20	\$0	\$726,991
****-0001	\$0	\$0	\$0	\$0
****-0002	\$0	\$0	\$0	\$0
****-0003	\$0	\$0	\$0	\$0
Total Adjusted Bank Balance				\$30,870,398
Petty Cash				\$2,150.00
Adjustments				\$.00
Total Cash				\$30,872,548
Total Cash Balance All Funds				\$30,872,548
* Must be equal				

TOWN OF Bethlehem
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<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>
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>No</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 2022

Total Full Time Employees:		209			
Total Part Time Employees:		50			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,455,170.00	167	22	
90158	Police and Fire Retirement	\$1,181,347.00	39		
90258	Local Pension Fund				
90308	Social Security	\$1,272,147.00	209	50	
90408	Worker's Compensation Insurance	\$849,347.00	209	50	
90458	Life Insurance	\$5,417.00	208		
90508	Unemployment Insurance	\$11,380.00			
90558	Disability Insurance	\$15,232.00	169		
90608	Hospital and Medical (Dental) Insurance	\$2,532,090.00	155		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				199
91890	Other Employee Benefits	\$1,075,065.00			
Total		\$8,397,195.00			
Computed Total From Financial Section (comparative purposes only)		\$8,397,195.00			

TOWN OF Bethlehem
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$325,279	87,007	gallons	
Diesel Fuel	\$272,571	72,909	gallons	
Fuel Oil	\$117,082		gallons	
Natural Gas	\$26,608		cubic feet	
Electricity	\$1,380,318		kilowatt-hours	
Coal			tons	
Propane	\$26,574		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 12/31/2022, 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 12/31/2022 and filed by means of electronic data transmission.

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

David VanLuven
Name

(518) 439-4955
Telephone Number

Town Supervisor
Title

445 Delaware Avenue
Official Address

04/21/2023
Date of Certification

(518) 439-4955
Official Telephone Number

TOWN OF Bethlehem
Financial Comments
For the Fiscal Year Ending 2022