

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 12/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	5,933,586	A201	3,337,808
Petty Cash	1,950	A210	1,950
TOTAL Cash	5,935,536		3,339,758
Accounts Receivable	294,307	A380	446,110
TOTAL Other Receivables (net)	294,307		446,110
Due From State And Federal Government	2,000	A410	255
TOTAL State And Federal Aid Receivables	2,000		255
Due From Other Governments	3,727,167	A440	3,890,420
TOTAL Due From Other Governments	3,727,167		3,890,420
Inventory Of Materials And Supplies	113,910	A445	125,469
TOTAL Inventories	113,910		125,469
Prepaid Expenses	1,456,152	A480	486,233
TOTAL Prepaid Expenses	1,456,152		486,233
Cash Special Reserves	757,266	A230	1,307,266
Cash In Time Deposits Special Reserves	672,197	A231	672,197
TOTAL Restricted Assets	1,429,463		1,979,463
TOTAL Assets and Deferred Outflows of Resources	12,958,535		10,267,708

TOWN OF Bethlehem
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	313,384	A600	436,277
TOTAL Accounts Payable	313,384		436,277
Accrued Liabilities	293,917	A601	492,278
TOTAL Accrued Liabilities	293,917		492,278
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	4,167,571	A631	572,005
TOTAL Due To Other Governments	4,167,571		572,005
TOTAL Liabilities	4,774,872		1,500,560
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,545,006	A691	816,657
TOTAL Deferred Inflows of Resources	1,545,006		816,657
TOTAL Deferred Inflows of Resources	1,545,006		816,657
Fund Balance			
Not in Spendable Form	1,570,063	A806	611,702
TOTAL Nonspendable Fund Balance	1,570,063		611,702
Retirement Contribution Reserve	672,197	A827	672,197
Capital Reserve	757,266	A878	1,307,266
TOTAL Restricted Fund Balance	1,429,463		1,979,463
Assigned Unappropriated Fund Balance	289,814	A915	319,447
TOTAL Assigned Fund Balance	289,814		319,447
Unassigned Fund Balance	3,349,316	A917	5,039,879
TOTAL Unassigned Fund Balance	3,349,316		5,039,879
TOTAL Fund Balance	6,638,656		7,950,491
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,958,534		10,267,708

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	2,405,610	A1001	3,160,795
TOTAL Real Property Taxes	2,405,610		3,160,795
Other Payments In Lieu of Taxes	105,015	A1081	120,963
TOTAL Real Property Tax Items	105,015		120,963
Non Prop Tax Dist By County	11,470,119	A1120	12,183,704
Franchises	688,982	A1170	704,384
TOTAL Non Property Tax Items	12,159,101		12,888,088
Tax Collector Fees	24,835	A1232	20,158
Comptroller Fees	1,139	A1240	7,704
Clerk Fees	13,552	A1255	12,389
Other General Departmental Income		A1289	54
Police Fees	128,108	A1520	93,627
Safety Inspection Fees	381,033	A1560	433,369
Public Works Charges	123,468	A1710	213,933
Charges-Programs For The Aging	48,354	A1972	46,238
Park And Recreational Charges	215,422	A2001	200,913
Recreational Concessions	6,746	A2012	6,873
Special Recreational Facility Charges	252,222	A2025	246,089
Zoning Fees	3,400	A2110	2,975
Planning Board Fees	169,371	A2115	38,094
Refuse & Garbage Charges	372,122	A2130	471,271
Sale of Electrical Power	74,616	A2150	55,862
TOTAL Departmental Income	1,814,388		1,849,549
Misc Revenue, Other Govts	50,000	A2389	50,000
TOTAL Intergovernmental Charges	50,000		50,000
Interest And Earnings	26,268	A2401	108,387
Rental of Real Property	85,000	A2410	85,000
TOTAL Use of Money And Property	111,268		193,387
Permits, Other	54,780	A2590	49,279
TOTAL Licenses And Permits	54,780		49,279
Fines And Forfeited Bail	396,704	A2610	425,558
TOTAL Fines And Forfeitures	396,704		425,558
Sales of Scrap & Excess Materials	26,248	A2650	22,848
Sales, Other	2,175	A2655	4,345
Sales of Equipment	12,225	A2665	8,353
Insurance Recoveries	114,338	A2680	201,608
TOTAL Sale of Property And Compensation For Loss	154,986		237,154
Refunds of Prior Year's Expenditures	15,920	A2701	8,888
Gifts And Donations	6,815	A2705	16,420
TOTAL Miscellaneous Local Sources	22,735		25,308
St Aid, Revenue Sharing	126,638	A3001	126,638
St Aid, Mortgage Tax	1,131,428	A3005	1,168,036
St Aid - Other (specify)	43,086	A3089	58,089
St Aid, Other Public Safety	19,129	A3389	1,925
TOTAL State Aid	1,320,281		1,354,688

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Fed Aid, Crime Control	48,897	A4320	43,923
Fed Aid Other Public Safety		A4389	
Fed Aid, Disaster Assistance		A4785	11,057
Fed Aid, Other Home And Comm Services	6,000	A4989	1,000
TOTAL Federal Aid	54,897		55,980
TOTAL Revenues	18,649,765		20,410,749
Interfund Transfers	415,495	A5031	437,764
TOTAL Interfund Transfers	415,495		437,764
TOTAL Other Sources	415,495		437,764
TOTAL Detail Revenues And Other Sources	19,065,260		20,848,513

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	61,064	A10101	62,283
Legislative Board, Contr Expend	11,322	A10104	10,266
Legislative Board, Empl Bnfts	6,415	A10108	8,359
TOTAL Legislative Board	78,801		80,908
Municipal Court, Pers Serv	299,232	A11101	317,390
Municipal Court, Equip & Cap Outlay		A11102	1,848
Municipal Court, Contr Expend	12,698	A11104	9,522
Municipal Court, Empl Bnfts	106,451	A11108	110,574
TOTAL Municipal Court	418,381		439,334
Supervisor,pers Serv	181,217	A12201	182,118
Supervisor,contr Expend	6,536	A12204	5,144
Supervisor,empl Bnfts	23,925	A12208	51,410
TOTAL Supervisor	211,678		238,672
Comptroller,pers Serv	265,878	A13151	305,998
Comptroller, Equip & Cap Outlay	1,197	A13152	7,783
Comptroller, Contr Expend	86,205	A13154	62,969
Comptroller, Empl Bnfts	89,828	A13158	111,556
TOTAL Comptroller	443,108		488,306
Tax Collection,pers Serv	54,514	A13301	55,601
Tax Collection,contr Expend	22,217	A13304	23,290
Tax Collection,empl Bnfts	26,810	A13308	27,478
TOTAL Tax Collection	103,541		106,369
Assessment, Pers Serv	180,830	A13551	183,367
Assessment, Contr Expend	137,009	A13554	108,719
Assessment, Empl Bnfts	65,603	A13558	73,240
TOTAL Assessment	383,442		365,326
Clerk,pers Serv	183,471	A14101	187,412
Clerk,contr Expend	12,291	A14104	14,601
Clerk,empl Bnfts	71,238	A14108	73,362
TOTAL Clerk	267,000		275,375
Law, Pers Serv	133,344	A14201	136,011
Law, Contr Expend	52,359	A14204	51,303
Law, Empl Bnfts	25,885	A14208	26,047
TOTAL Law	211,588		213,361
Personnel, Pers Serv	268,815	A14301	294,883
Personnel,equip & Cap Outlay	16,589	A14302	
Personnel, Contr Expend	35,982	A14304	38,864
Personnel, Empl Bnfts	100,731	A14308	100,267
TOTAL Personnel	422,117		434,014
Elections, Contr Expend	36,564	A14504	42,366
TOTAL Elections	36,564		42,366
Records Mgmt, Contr Expend	2,026	A14604	1,174
TOTAL Records Mgmt	2,026		1,174
Public Inform & Services, Contr Expend	6,713	A14804	7,271
TOTAL Public Inform & Services	6,713		7,271
Public Works Admin, Pers Serv	341,817	A14901	364,797

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Public Works Admin, Equip & Cap Outlay	2,045	A14902	450
Public Works Admin, Contr Expend	99,286	A14904	196,891
Public Works Admin, Empl Bnfts	134,634	A14908	144,098
TOTAL Public Works Admin	577,782		706,236
Buildings, Pers Serv	257,486	A16201	273,248
Buildings, Equip & Cap Outlay	27,143	A16202	76,761
Buildings, Contr Expend	137,318	A16204	146,054
Buildings, Empl Bnfts	129,678	A16208	125,541
TOTAL Buildings	551,625		621,604
Central Data Process, Pers Serv	394,760	A16801	402,614
Central Data Process & Cap Outlay	30,041	A16802	49,247
Central Data Process, Contr Expend	153,241	A16804	149,922
Central Data Process, Empl Bnfts	129,256	A16808	130,854
TOTAL Central Data Process	707,298		732,637
Unallocated Insurance, Contr Expend	149,734	A19104	161,454
TOTAL Unallocated Insurance	149,734		161,454
Municipal Assn Dues, Contr Expend	1,650	A19204	1,650
TOTAL Municipal Assn Dues	1,650		1,650
Judgements And Claims, Contr Expend		A19304	
TOTAL Judgements And Claims	0		0
Pur of Land/right of Way, Contr Expend		A19404	6,287
TOTAL Pur of Land/right of Way	0		6,287
Taxes & Assess On Munic Prop, Contr Expend	7,746	A19504	6,130
TOTAL Taxes & Assess On Munic Prop	7,746		6,130
TOTAL General Government Support	4,580,794		4,928,474
Other Education, Contr Expend		A29894	11,087
TOTAL Other Education	0		11,087
TOTAL Education	0		11,087
Public Safety Comm Sys, Pers Serv	677,998	A30201	691,988
Public Safety Comm Sys, Equip & Cap Outlay	7,313	A30202	7,658
Public Safety Comm Sys, Contr Expend	31,368	A30204	40,457
Public Safety Comm Sys, Empl Bnfts	251,660	A30208	252,828
TOTAL Public Safety Comm Sys	968,339		992,931
Police, Pers Serv	4,216,418	A31201	4,327,708
Police, Equip & Cap Outlay	130,112	A31202	177,795
Police, Contr Expend	559,222	A31204	599,705
Police, Empl Bnfts	1,929,288	A31208	1,981,227
TOTAL Police	6,835,040		7,086,435
Traffic Control, Pers Serv	73,546	A33101	63,575
Traffic Control, Equip & Cap Outlay	6,629	A33102	
Traffic Control, Contr Expen	27,137	A33104	13,418
Traffic Control, Empl Bnfts	36,760	A33108	31,501
TOTAL Traffic Control	144,072		108,494
Fire, Contr Expend	7,547	A34104	5,725
TOTAL Fire	7,547		5,725

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Control of Animals, Pers Serv	54,967	A35101	64,701
Control of Animals, Equip & Cap Outlay	29,957	A35102	
Control of Animals, Contr Expend	6,827	A35104	9,887
Control of Animals, Empl Bnfts	27,948	A35108	36,300
TOTAL Control of Animals	119,699		110,888
Safety Inspection, Pers Serv	331,599	A36201	352,278
Safety Inspection, Contr Expend	23,478	A36204	23,788
Safety Inspection, Empl Bnfts	144,690	A36208	157,410
TOTAL Safety Inspection	499,767		533,476
Civil Defense, Pers Serv	5,013	A36401	5,730
Civil Defense, Contr Expend	664	A36404	661
Civil Defense, Empl Bnfts	410	A36408	414
TOTAL Civil Defense	6,087		6,805
TOTAL Public Safety	8,580,551		8,844,754
Street Admin, Pers Serv	200,945	A50101	230,153
Street Admin, Equip & Cap Outlay		A50102	20,089
Street Admin, Contr Expend	16,623	A50104	15,247
Street Admin, Empl Bnfts	80,648	A50108	97,637
TOTAL Street Admin	298,216		363,126
Garage, Equip & Cap Outlay	4,217	A51322	1,573
Garage, Contr Expend	74,150	A51324	98,985
TOTAL Garage	78,367		100,558
Street Lighting, Contr Expend	227,583	A51824	226,444
TOTAL Street Lighting	227,583		226,444
Sidewalks, Equip & Cap Outlay	24,118	A54102	122,313
TOTAL Sidewalks	24,118		122,313
TOTAL Transportation	628,284		812,441
Programs For Aging, Pers Serv	391,071	A67721	425,739
Programs For Aging, Equip & Cap Outlay	28,506	A67722	250
Programs For Aging, Contr Expend	56,574	A67724	52,875
Programs For Aging, Empl Bnfts	138,875	A67728	150,862
TOTAL Programs For Aging	615,026		629,726
TOTAL Economic Assistance And Opportunity	615,026		629,726
Recreation Admini, Pers Serv	274,269	A70201	264,289
Recreation Admini, Contr Expend	30,497	A70204	34,334
Recreation Admini, Empl Bnfts	92,325	A70208	76,760
TOTAL Recreation Admini	397,091		375,383
Parks, Pers Serv	628,677	A71101	623,509
Parks, Equip & Cap Outlay	102,694	A71102	13,736
Parks, Contr Expend	373,799	A71104	327,399
Parks, Empl Bnfts	200,390	A71108	207,403
TOTAL Parks	1,305,560		1,172,047
Youth Prog, Contr Expend	35,000	A73104	42,000
TOTAL Youth Prog	35,000		42,000
Historian, Pers Serv	5,000	A75101	5,000

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Historian, Contr Expend	4,550	A75104	6,130
Historian, Empl Bnfts	409	A75108	409
TOTAL Historian	9,959		11,539
Celebrations, Contr Expend	16,011	A75504	15,871
TOTAL Celebrations	16,011		15,871
TOTAL Culture And Recreation	1,763,621		1,616,840
Zoning, Pers Serv	29,573	A80101	30,685
Zoning, Contr Expend	4,946	A80104	5,112
Zoning, Empl Bnfts	4,764	A80108	4,376
TOTAL Zoning	39,283		40,173
Planning, Pers Serv	398,642	A80201	411,568
Planning, Equip & Cap Outlay	2,683	A80202	
Planning, Contr Expend	164,537	A80204	46,771
Planning, Empl Bnfts	161,892	A80208	126,170
TOTAL Planning	727,754		584,509
Refuse & Garbage, Pers Serv	227,757	A81601	221,137
Refuse & Garbage, Equip & Cap Outlay	2,592	A81602	
Refuse & Garbage, Contr Expend	391,053	A81604	475,199
Refuse & Garbage, Empl Bnfts	117,519	A81608	107,941
TOTAL Refuse & Garbage	738,921		804,277
Comm Beautification, Pers Serv	28,689	A85101	30,278
Comm Beautification, Contr Expend	12,047	A85104	10,020
Comm Beautification, Empl Bnfts	17,952	A85108	15,714
TOTAL Comm Beautification	58,688		56,012
TOTAL Home And Community Services	1,564,646		1,484,971
Other Employee Benefits (spec)	508,870	A90898	528,601
TOTAL Employee Benefits	508,870		528,601
Debt Principal, Serial Bonds	252,700	A97106	453,585
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	252,700		453,585
Debt Interest, Serial Bonds	41,066	A97107	203,199
TOTAL Debt Interest	41,066		203,199
TOTAL Expenditures	18,535,558		19,513,678
Transfers, Capital Projects Fund	26,340	A99509	23,000
TOTAL Operating Transfers	26,340		23,000
TOTAL Other Uses	26,340		23,000
TOTAL Detail Expenditures And Other Uses	18,561,898		19,536,678

TOWN OF Bethlehem
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,135,294	A8021	6,638,656
Restated Fund Balance - Beg of Year	6,135,294	A8022	6,638,656
ADD - REVENUES AND OTHER SOURCES	19,065,260		20,848,513
DEDUCT - EXPENDITURES AND OTHER USES	18,561,898		19,536,678
Fund Balance - End of Year	6,638,656	A8029	7,950,491

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	3,160,795	A1049N	3,254,911
Est Rev - Real Property Tax Items	122,575	A1099N	123,750
Est Rev - Non Property Tax Items	12,103,424	A1199N	12,628,025
Est Rev - Departmental Income	1,453,340	A1299N	1,593,910
Est Rev - Intergovernmental Charges	80,000	A2399N	80,000
Est Rev - Use of Money And Property	95,000	A2499N	92,300
Est Rev - Licenses And Permits	47,265	A2599N	44,960
Est Rev - Fines And Forfeitures	360,208	A2649N	425,000
Est Rev - Sale of Prop And Comp For Loss	157,700	A2699N	177,700
Est Rev - Miscellaneous Local Sources		A2799N	5,000
Est Rev - Interfund Revenues	443,139	A2801N	460,000
Est Rev - State Aid	1,339,638	A3099N	1,134,538
Est Rev - Federal Aid	45,000	A4099N	47,084
TOTAL Estimated Revenues	19,408,084		20,067,178
TOTAL Estimated Revenues And Other Sources	19,408,084		20,067,178

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	3,907,084	A1999N	4,104,622
App - Public Safety	6,355,010	A3999N	6,525,245
App - Transportation	555,924	A5999N	650,737
App - Economic Assistance And Opportunity	494,110	A6999N	516,527
App - Culture And Recreation	1,452,121	A7999N	1,494,950
App - Home And Community Services	1,141,785	A8999N	1,401,511
App - Employee Benefits	4,844,824	A9199N	4,953,737
App - Debt Service	657,226	A9899N	419,849
TOTAL Appropriations	19,408,084		20,067,178
TOTAL Appropriations And Other Uses	19,408,084		20,067,178

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	4,708	CD201	594
TOTAL Cash	4,708		594
Cash In Time Deposits Special Reserves	7,049	CD231	27,924
TOTAL Restricted Assets	7,049		27,924
TOTAL Assets and Deferred Outflows of Resources	11,757		28,518

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	7,049	CD600	27,924
TOTAL Accounts Payable	7,049		27,924
Other Liabilities		CD688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	7,049		27,924
Deferred Inflows of Resources			
Deferred Inflow of Resources	4,708	CD691	594
TOTAL Deferred Inflows of Resources	4,708		594
TOTAL Deferred Inflows of Resources	4,708		594
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,757		28,518

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other Compensation For Loss		CD2690	
TOTAL Sale of Property And Compensation For Loss	0		0
Federal Aid Rental Assistance Program	328,333	CD4915	336,198
Fed Aid, Other Home And Comm Services	134,777	CD4989	61,763
TOTAL Federal Aid	463,110		397,961
TOTAL Revenues	463,110		397,961
TOTAL Detail Revenues And Other Sources	463,110		397,961

TOWN OF Bethlehem
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Rent Subsidy, Contr Expend	328,333	CD86104	336,198
TOTAL Rent Subsidy	328,333		336,198
Unidentified Community Develop	134,777	CD86892	61,763
TOTAL Unidentified Community Develop	134,777		61,763
TOTAL Home And Community Services	463,110		397,961
TOTAL Expenditures	463,110		397,961
TOTAL Detail Expenditures And Other Uses	463,110		397,961

TOWN OF Bethlehem
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	463,110		397,961
DEDUCT - EXPENDITURES AND OTHER USES	463,110		397,961
Fund Balance - End of Year		CD8029	

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	759,413	CM201	831,408
TOTAL Cash	759,413		831,408
Due From Other Funds		CM391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	759,413		831,408

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Other Restricted Fund Balance	759,413	CM899	831,408
TOTAL Restricted Fund Balance	759,413		831,408
TOTAL Fund Balance	759,413		831,408
TOTAL Liabilities, Deferred Inflows And Fund Balance	759,413		831,408

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other Culture And Recreation Income	70,900	CM2089	71,850
TOTAL Departmental Income	70,900		71,850
Interest And Earnings		CM2401	145
TOTAL Use of Money And Property	0		145
TOTAL Revenues	70,900		71,995
TOTAL Detail Revenues And Other Sources	70,900		71,995

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other Culture & Rec-Equip & Cap Outlay	77,749	CM79892	
TOTAL Other Culture & Rec-Equip & Cap Outlay	77,749		0
TOTAL Culture And Recreation	77,749		0
TOTAL Expenditures	77,749		0
TOTAL Detail Expenditures And Other Uses	77,749		0

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	766,262	CM8021	759,413
Restated Fund Balance - Beg of Year	766,262	CM8022	759,413
ADD - REVENUES AND OTHER SOURCES	70,900		71,995
DEDUCT - EXPENDITURES AND OTHER USES	77,749		
Fund Balance - End of Year	759,413	CM8029	831,408

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	3,849,796	DA201	2,534,371
Petty Cash	200	DA210	200
TOTAL Cash	3,849,996		2,534,571
Accounts Receivable	369	DA380	2,931
TOTAL Other Receivables (net)	369		2,931
Due From Other Governments		DA440	
TOTAL Due From Other Governments	0		0
Inventory Of Materials And Supplies	661,102	DA445	597,545
TOTAL Inventories	661,102		597,545
Prepaid Expenses	103,390	DA480	96,188
TOTAL Prepaid Expenses	103,390		96,188
Cash Special Reserves	569,933	DA230	926,079
Cash In Time Deposits Special Reserves	307,780	DA231	307,780
TOTAL Restricted Assets	877,713		1,233,859
TOTAL Assets and Deferred Outflows of Resources	5,492,570		4,465,094

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	152,094	DA600	332,103
TOTAL Accounts Payable	152,094		332,103
Accrued Liabilities	85,373	DA601	81,323
TOTAL Accrued Liabilities	85,373		81,323
TOTAL Liabilities	237,467		413,426
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,207,980	DA691	22,154
TOTAL Deferred Inflows of Resources	1,207,980		22,154
TOTAL Deferred Inflows of Resources	1,207,980		22,154
Fund Balance			
Not in Spendable Form	764,492	DA806	693,732
TOTAL Nonspendable Fund Balance	764,492		693,732
Retirement Contribution Reserve	307,780	DA827	307,780
Capital Reserve	569,933	DA878	926,079
TOTAL Restricted Fund Balance	877,713		1,233,859
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance	2,404,918	DA915	2,101,923
TOTAL Assigned Fund Balance	2,404,918		2,101,923
TOTAL Fund Balance	4,047,123		4,029,514
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,492,570		4,465,094

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	6,161,219	DA1001	6,135,298
TOTAL Real Property Taxes	6,161,219		6,135,298
Other Payments In Lieu of Taxes	239,121	DA1081	211,846
TOTAL Real Property Tax Items	239,121		211,846
Misc Revenue From Other Govt	11,181	DA2389	14,067
TOTAL Intergovernmental Charges	11,181		14,067
Interest And Earnings	10,188	DA2401	54,863
TOTAL Use of Money And Property	10,188		54,863
Sales of Scrap & Excess Materials	5,274	DA2650	1,937
Sales of Equipment	9,585	DA2665	2,723
Insurance Recoveries	31,894	DA2680	15,333
TOTAL Sale of Property And Compensation For Loss	46,753		19,993
Refunds of Prior Year's Expenditures	195	DA2701	37,940
TOTAL Miscellaneous Local Sources	195		37,940
Interfund Revenues	11,559	DA2801	12,214
TOTAL Interfund Revenues	11,559		12,214
St Aid, Other Aid (specify)		DA3089	
St Aid, Consolidated Highway Aid	388,463	DA3501	278,827
St Aid Emergency Disaster Assistance		DA3960	11,827
TOTAL State Aid	388,463		290,654
Fed Aid Emer Disaster Assist		DA4960	71,457
TOTAL Federal Aid	0		71,457
TOTAL Revenues	6,868,679		6,848,332
TOTAL Detail Revenues And Other Sources	6,868,679		6,848,332

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	1,690,411	DA51101	1,832,840
Maint of Streets, Contr Expend	231,642	DA51104	221,545
Maint of Streets, Empl Bnfts	977,794	DA51108	1,114,730
TOTAL Maint of Streets	2,899,847		3,169,115
Perm Improve Highway, Equip & Cap Outlay	506,690	DA51122	385,367
TOTAL Perm Improve Highway	506,690		385,367
Machinery, Pers Serv	45,963	DA51301	47,601
Machinery, Equip & Cap Outlay	69,423	DA51302	133,262
Machinery, Contr Expend	447,575	DA51304	573,873
Machinery, Empl Bnfts	28,410	DA51308	26,627
TOTAL Machinery	591,371		781,363
Brush And Weeds, Pers Serv	595,037	DA51401	648,059
Brush And Weeds, Contr Expend	18,291	DA51404	10,670
Brush & Weeds, Empl Bnfts	341,380	DA51408	284,308
TOTAL Brush & Weeds	954,708		943,037
Snow Removal, Pers Serv	232,768	DA51421	236,850
Snow Removal, Contr Expend	157,219	DA51424	295,657
Snow Removal, Empl Bnfts	117,624	DA51428	130,056
TOTAL Snow Removal	507,611		662,563
TOTAL Transportation	5,460,227		5,941,445
Other Employee Benefits (spec)	152,428	DA90898	135,992
TOTAL Employee Benefits	152,428		135,992
Debt Principal, Serial Bonds	120,400	DA97106	143,173
Debt Principal, Bond Anticipation Notes	50,000	DA97306	
TOTAL Debt Principal	170,400		143,173
Debt Interest, Serial Bonds	65,469	DA97107	81,822
Debt Interest, Bond Anticipation Notes	5,250	DA97307	
TOTAL Debt Interest	70,719		81,822
TOTAL Expenditures	5,853,774		6,302,432
Transfers, Capital Projects Fund	429,914	DA99509	563,509
TOTAL Operating Transfers	429,914		563,509
TOTAL Other Uses	429,914		563,509
TOTAL Detail Expenditures And Other Uses	6,283,688		6,865,941

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,462,132	DA8021	4,047,123
Restated Fund Balance - Beg of Year	3,462,132	DA8022	4,047,123
ADD - REVENUES AND OTHER SOURCES	6,868,679		6,848,332
DEDUCT - EXPENDITURES AND OTHER USES	6,283,688		6,865,941
Fund Balance - End of Year	4,047,123	DA8029	4,029,514

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	6,135,299	DA1049N	6,323,609
Est Rev - Real Property Tax Items	214,941	DA1099N	217,137
Est Rev - Intergovernmental Charges	9,000	DA2399N	9,000
Est Rev - Use of Money And Property	8,000	DA2499N	30,000
Est Rev - Sale of Prop And Comp For Loss	10,500	DA2699N	11,000
Est Rev - Interfund Revenues	20,000	DA2801N	15,000
Est Rev - State Aid	375,047	DA3099N	388,717
TOTAL Estimated Revenues	6,772,787		6,994,463
TOTAL Estimated Revenues And Other Sources	6,772,787		6,994,463

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	4,739,648	DA5999N	4,947,455
App - Employee Benefits	1,808,144	DA9199N	1,822,212
App - Debt Service	224,995	DA9899N	224,796
TOTAL Appropriations	6,772,787		6,994,463
App - Interfund Transfer	0	DA9999N	
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	6,772,787		6,994,463

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,935,479	H200	5,850,950
Cash With Fiscal Agent		H223	
TOTAL Cash	1,935,479		5,850,950
Accounts Receivable		H380	
TOTAL Other Receivables (net)	0		0
Due From State And Federal Government	1,104,920	H410	171,109
TOTAL State And Federal Aid Receivables	1,104,920		171,109
Cash Special Reserves	5,872,967	H230	870,364
TOTAL Restricted Assets	5,872,967		870,364
TOTAL Assets and Deferred Outflows of Resources	8,913,366		6,892,423

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,166,695	H600	1,718,492
TOTAL Accounts Payable	1,166,695		1,718,492
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	1,166,695		1,718,492
Fund Balance			
Other Restricted Fund Balance		H899	870,364
TOTAL Restricted Fund Balance	0		870,364
Assigned Unappropriated Fund Balance	7,746,671	H915	4,303,567
TOTAL Assigned Fund Balance	7,746,671		4,303,567
TOTAL Fund Balance	7,746,671		5,173,931
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,913,366		6,892,423

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	451	H2401	8,491
TOTAL Use of Money And Property	451		8,491
Grants From Local Governments		H2706	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Other	5,200	H3297	
St Aid, Culture & Rec-Capital Proj	50,285	H3897	
St Aid, Sewer Cap Proj	162,000	H3990	151,522
TOTAL State Aid	217,485		151,522
Fed Aid - Cap Projects	879,183	H4097	
TOTAL Federal Aid	879,183		0
TOTAL Revenues	1,097,119		160,013
Interfund Transfers	456,255	H5031	4,607,000
TOTAL Interfund Transfers	456,255		4,607,000
Serial Bonds	9,992,241	H5710	
Bans Redeemed From Appropriations	81,167	H5731	
TOTAL Proceeds of Obligations	10,073,408		0
TOTAL Other Sources	10,529,663		4,607,000
TOTAL Detail Revenues And Other Sources	11,626,782		4,767,013

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Engineer, Equip & Cap Outlay	2,715,707	H14402	744,520
TOTAL Engineer	2,715,707		744,520
Buildings, Equip & Cap Outlay	245,018	H16202	3,834,497
TOTAL Buildings	245,018		3,834,497
TOTAL General Government Support	2,960,725		4,579,017
Law Enforcement, Equip & Cap Outlay	27,410	H31972	44,595
TOTAL Law Enforcement	27,410		44,595
TOTAL Public Safety	27,410		44,595
Perm Improve Highway, Equip & Cap Outlay	264,844	H51122	233,163
TOTAL Perm Improve Highway	264,844		233,163
Sidewalks, Equip & Cap Outlay	70,024	H54102	1,335
TOTAL Sidewalks	70,024		1,335
TOTAL Transportation	334,868		234,498
Parks, Equip & Cap Outlay	50,000	H71102	339,905
TOTAL Parks	50,000		339,905
TOTAL Culture And Recreation	50,000		339,905
Sewage Treat Disp, Equip & Cap Outlay	442,943	H81302	963,284
TOTAL Sewage Treat Disp	442,943		963,284
Refuse & Garbage, Equip & Cap Outlay		H81602	
TOTAL Refuse & Garbage	0		0
Water Trans & Distrib, Equip & Cap Outlay	2,931,606	H83402	1,178,454
TOTAL Water Trans & Distrib	2,931,606		1,178,454
Misc Home & Comm Serv, Equip & Cap Outlay		H89892	
TOTAL Misc Home & Comm Serv	0		0
TOTAL Home And Community Services	3,374,549		2,141,738
TOTAL Expenditures	6,747,552		7,339,753
TOTAL Detail Expenditures And Other Uses	6,747,552		7,339,753

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,867,441	H8021	7,746,671
Restated Fund Balance - Beg of Year	2,867,441	H8022	7,746,671
ADD - REVENUES AND OTHER SOURCES	11,626,782		4,767,013
DEDUCT - EXPENDITURES AND OTHER USES	6,747,552		7,339,753
Fund Balance - End of Year	7,746,671	H8029	5,173,931

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	1,970,816	K101	1,970,816
Buildings	25,249,991	K102	25,249,991
Improvements Other Than Buildings	12,245,715	K103	17,376,166
Machinery And Equipment	24,649,969	K104	25,668,575
Infrastructure	33,744,481	K106	35,646,406
TOTAL Fixed Assets (net)	97,860,972		105,911,954
TOTAL Assets and Deferred Outflows of Resources	97,860,972		105,911,954

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	97,860,974	K159	105,911,954
TOTAL Investments in Non-Current Government Assets	97,860,974		105,911,954
TOTAL Fund Balance	97,860,974		105,911,954
TOTAL	97,860,974		105,911,954

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Balance Sheet

Code Description	2017	EdpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	1,183,337	SM1001	1,210,899
TOTAL Real Property Taxes	1,183,337		1,210,899
TOTAL Revenues	1,183,337		1,210,899
TOTAL Detail Revenues And Other Sources	1,183,337		1,210,899

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Ambulance, Contr Expend	1,183,337	SM45404	1,210,899
TOTAL Ambulance	1,183,337		1,210,899
TOTAL Health	1,183,337		1,210,899
TOTAL Expenditures	1,183,337		1,210,899
TOTAL Detail Expenditures And Other Uses	1,183,337		1,210,899

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SM8021	
Restated Fund Balance - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	1,183,337		1,210,899
DEDUCT - EXPENDITURES AND OTHER USES	1,183,337		1,210,899
Fund Balance - End of Year		SM8029	

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(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	1,729,968	SS201	1,447,798
Petty Cash	100	SS210	100
TOTAL Cash	1,730,068		1,447,898
Sewer Rents Receivable	341,357	SS360	356,624
Accounts Receivable	40	SS380	14,640
Unbilled Receivables	490,379	SS383	509,262
TOTAL Other Receivables (net)	831,776		880,526
Due From Other Governments	242,653	SS440	126,461
TOTAL Due From Other Governments	242,653		126,461
Prepaid Expenses	47,387	SS480	43,644
TOTAL Prepaid Expenses	47,387		43,644
Cash Special Reserves	2,663,367	SS230	1,919,127
TOTAL Restricted Assets	2,663,367		1,919,127
TOTAL Assets and Deferred Outflows of Resources	5,515,251		4,417,656

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(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	61,040	SS600	106,472
TOTAL Accounts Payable	61,040		106,472
Accrued Liabilities	31,412	SS601	37,176
TOTAL Accrued Liabilities	31,412		37,176
Customers' Deposits	5,000	SS615	20,365
TOTAL Other Deposits	5,000		20,365
TOTAL Liabilities	97,452		164,013
Deferred Inflows of Resources			
Deferred Inflow of Resources	793,375	SS691	440,876
TOTAL Deferred Inflows of Resources	793,375		440,876
TOTAL Deferred Inflows of Resources	793,375		440,876
Fund Balance			
Not in Spendable Form	47,387	SS806	43,644
TOTAL Nonspendable Fund Balance	47,387		43,644
Capital Reserve	2,663,367	SS878	1,919,127
TOTAL Restricted Fund Balance	2,663,367		1,919,127
Assigned Appropriated Fund Balance		SS914	
Assigned Unappropriated Fund Balance	1,913,670	SS915	1,849,996
TOTAL Assigned Fund Balance	1,913,670		1,849,996
TOTAL Fund Balance	4,624,424		3,812,767
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,515,251		4,417,656

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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	1,427,654	SS1001	1,270,646
TOTAL Real Property Taxes	1,427,654		1,270,646
Sewer Charges	2,898,851	SS2122	3,116,313
TOTAL Departmental Income	2,898,851		3,116,313
Interest And Earnings	7,965	SS2401	53,173
TOTAL Use of Money And Property	7,965		53,173
Sales of Equipment	19,250	SS2665	13,440
Insurance Recoveries	532	SS2680	2,641
TOTAL Sale of Property And Compensation For Loss	19,782		16,081
Refunds of Prior Year's Expenditures		SS2701	181
TOTAL Miscellaneous Local Sources	0		181
State Aid Emergency Disaster		SS3960	121,309
TOTAL State Aid	0		121,309
Fed Aid, Emergency Disaster Assistance	363,927	SS4960	
TOTAL Federal Aid	363,927		0
TOTAL Revenues	4,718,179		4,577,703
TOTAL Detail Revenues And Other Sources	4,718,179		4,577,703

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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sewer Administration, Pers Serv	195,447	SS81101	203,107
Sewer Administration, Equip & Cap Outlay	10,973	SS81102	1,348
Sewer Administration, Contr Expend	87,708	SS81104	98,159
Sewer Administration, Empl Bnfts	55,125	SS81108	59,456
TOTAL Sewer Administration	349,253		362,070
Sanitary Sewers, Pers Serv	569,940	SS81201	591,560
Sanitary Sewers, Equip & Cap Outlay	272,329	SS81202	86,452
Sanitary Sewers, Contr Expend	314,684	SS81204	358,634
Sanitary Sewers, Empl Bnfts	277,512	SS81208	296,357
TOTAL Sanitary Sewers	1,434,465		1,333,003
Sewage Treat Disp, Pers Serv	361,994	SS81301	382,486
Sewage Treat Disp, Equip & Cap Outlay	97,335	SS81302	112,258
Sewage Treat Disp, Contr Expend	572,173	SS81304	561,419
Sewage Treat Disp, Empl Bnfts	201,673	SS81308	215,329
TOTAL Sewage Treat Disp	1,233,175		1,271,492
Joint Sewer Project, Pers Serv	4,003	SS81501	4,089
Joint Sewer Project, Contr Expend	15,398	SS81504	23,436
Joint Sewer Project, Empl Bnfts	2,396	SS81508	2,515
TOTAL Joint Sewer Project	21,797		30,040
TOTAL Home And Community Services	3,038,690		2,996,605
Other Employee Benefits (spec)	59,264	SS90898	55,175
TOTAL Employee Benefits	59,264		55,175
Debt Principal, Serial Bonds	302,600	SS97106	310,158
Debt Principal, Bond Anticipation Notes	4,667	SS97306	
TOTAL Debt Principal	307,267		310,158
Debt Interest, Serial Bonds	233,348	SS97107	237,466
Debt Interest, Bond Anticipation Notes	947	SS97307	
TOTAL Debt Interest	234,295		237,466
TOTAL Expenditures	3,639,516		3,599,404
Transfers, Other Funds	175,063	SS99019	183,216
Transfers, Capital Projects Fund		SS99509	1,606,740
TOTAL Operating Transfers	175,063		1,789,956
TOTAL Other Uses	175,063		1,789,956
TOTAL Detail Expenditures And Other Uses	3,814,579		5,389,360

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,720,824	SS8021	4,624,424
Restated Fund Balance - Beg of Year	3,720,824	SS8022	4,624,424
ADD - REVENUES AND OTHER SOURCES	4,718,179		4,577,703
DEDUCT - EXPENDITURES AND OTHER USES	3,814,579		5,389,360
Fund Balance - End of Year	4,624,424	SS8029	3,812,767

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,270,648	SS1049N	1,300,000
Est Rev - Departmental Income	3,134,978	SS1299N	3,224,100
Est Rev - Use of Money And Property	8,000	SS2499N	30,000
Est Rev - Sale of Prop And Comp For Loss	4,000	SS2699N	4,000
TOTAL Estimated Revenues	4,417,626		4,558,100
TOTAL Estimated Revenues And Other Sources	4,417,626		4,558,100

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	3,049,837	SS8999N	3,155,062
App - Employee Benefits	629,285	SS9199N	656,738
App - Debt Service	553,151	SS9899N	551,300
TOTAL Appropriations	4,232,273		4,363,100
Other Budgetary Purposes	0	SS962N	0
App - Interfund Transfer	185,353	SS9999N	195,000
TOTAL Other Uses	185,353		195,000
TOTAL Appropriations And Other Uses	4,417,626		4,558,100

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	1,895,418	SW201	1,455,909
Petty Cash	100	SW210	100
TOTAL Cash	1,895,518		1,456,009
Water Rents Receivable	543,458	SW350	545,181
Accounts Receivable	8,622	SW380	11,191
Unbilled Receivables	1,424,747	SW383	1,358,239
TOTAL Other Receivables (net)	1,976,827		1,914,611
Due From Other Governments	191,192	SW440	195,072
TOTAL Due From Other Governments	191,192		195,072
Inventory Of Materials And Supplies	14,462	SW445	9,665
TOTAL Inventories	14,462		9,665
Prepaid Expenses	67,374	SW480	74,352
TOTAL Prepaid Expenses	67,374		74,352
Cash Special Reserves	2,778,859	SW230	918,107
Cash In Time Deposits Special Reserves	126,088	SW231	126,088
TOTAL Restricted Assets	2,904,947		1,044,195
TOTAL Assets and Deferred Outflows of Resources	7,050,320		4,693,904

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	713,249	SW600	479,251
TOTAL Accounts Payable	713,249		479,251
Accrued Liabilities	52,113	SW601	65,938
TOTAL Accrued Liabilities	52,113		65,938
Customers' Deposits		SW615	1,908
TOTAL Other Deposits	0		1,908
TOTAL Liabilities	765,362		547,097
Deferred Inflows of Resources			
Deferred Inflow of Resources	621,713	SW691	282,060
TOTAL Deferred Inflows of Resources	621,713		282,060
TOTAL Deferred Inflows of Resources	621,713		282,060
Fund Balance			
Not in Spendable Form	81,836	SW806	84,017
TOTAL Nonspendable Fund Balance	81,836		84,017
Retirement Contribution Reserve	126,088	SW827	126,088
Capital Reserve	2,778,859	SW878	918,107
TOTAL Restricted Fund Balance	2,904,947		1,044,195
Assigned Unappropriated Fund Balance	2,676,462	SW915	2,736,535
TOTAL Assigned Fund Balance	2,676,462		2,736,535
TOTAL Fund Balance	5,663,245		3,864,747
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,050,320		4,693,904

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	2,146,179	SW1001	1,947,973
TOTAL Real Property Taxes	2,146,179		1,947,973
Metered Water Sales	6,814,654	SW2140	7,136,578
Unmetered Water Sales	76,194	SW2142	67,307
Water Service Charges	315,828	SW2144	336,436
TOTAL Departmental Income	7,206,676		7,540,321
Interest And Earnings	10,237	SW2401	44,284
Rental of Real Property, Other Govts	211,903	SW2410	223,275
TOTAL Use of Money And Property	222,140		267,559
Sales, Other	37,006	SW2655	16,253
Other Compensation For Loss	14,131	SW2690	9,723
TOTAL Sale of Property And Compensation For Loss	51,137		25,976
Refunds of Prior Year's Expenditures	210	SW2701	216,820
TOTAL Miscellaneous Local Sources	210		216,820
TOTAL Revenues	9,626,342		9,998,649
TOTAL Detail Revenues And Other Sources	9,626,342		9,998,649

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Administration, Pers Serv	216,743	SW83101	225,089
Water Administration, Equip & Cap Outlay	14,890	SW83102	1,573
Water Administration, Contr Expend	121,877	SW83104	121,554
Water Administration, Empl Bnfts	70,259	SW83108	71,694
TOTAL Water Administration	423,769		419,910
Source Supply Pwr & Pump, Equip & Cap Outlay	6,950	SW83202	64,235
Source Supply Pwr & Pump, Contr Expend	1,868,379	SW83204	1,573,522
TOTAL Source Supply Pwr & Pump	1,875,329		1,637,757
Water Purification, Pers Serv	1,078,124	SW83301	1,042,091
Water Purification, Equip & Cap Outlay	373,402	SW83302	197,946
Water Purification, Contr Expend	1,655,028	SW83304	1,769,405
Water Purification, Empl Bnfts	520,743	SW83308	495,759
TOTAL Water Purification	3,627,297		3,505,201
Water Trans & Distrib, Pers Serv	728,267	SW83401	808,431
Water Trans & Distrib, Equip & Cap Outlay	179,745	SW83402	470,071
Water Trans & Distrib, Contr Expend	505,373	SW83404	466,947
Water Trans & Distrib, Empl Bnfts	399,610	SW83408	430,462
TOTAL Water Trans & Distrib	1,812,995		2,175,911
Common Water Supply, Equip & Cap Outlay	18,500	SW83502	
Common Water Supply, Contr Expend	115,849	SW83504	149,682
TOTAL Common Water Supply	134,349		149,682
TOTAL Home And Community Services	7,873,739		7,888,461
Other Employee Benefits (spec)	41,391	SW90898	26,534
TOTAL Employee Benefits	41,391		26,534
Debt Principal, Serial Bonds	789,300	SW97106	895,325
Debt Principal, Bond Anticipation Notes	26,500	SW97306	
TOTAL Debt Principal	815,800		895,325
Debt Interest, Serial Bonds	277,962	SW97107	318,528
Debt Interest, Bond Anticipation Notes	5,565	SW97307	
TOTAL Debt Interest	283,527		318,528
TOTAL Expenditures	9,014,457		9,128,848
Transfers, Other Funds	240,432	SW99019	254,548
Transfers, Capital Projects Fund		SW99509	2,413,751
TOTAL Operating Transfers	240,432		2,668,299
TOTAL Other Uses	240,432		2,668,299
TOTAL Detail Expenditures And Other Uses	9,254,889		11,797,147

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,291,792	SW8021	5,663,245
Restated Fund Balance - Beg of Year	5,291,792	SW8022	5,663,245
ADD - REVENUES AND OTHER SOURCES	9,626,342		9,998,649
DEDUCT - EXPENDITURES AND OTHER USES	9,254,889		11,797,147
Fund Balance - End of Year	5,663,245	SW8029	3,864,747

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,947,975	SW1049N	2,006,415
Est Rev - Departmental Income	7,743,589	SW1299N	7,923,995
Est Rev - Use of Money And Property	232,000	SW2499N	250,000
Est Rev - Sale of Prop And Comp For Loss	11,000	SW2699N	11,000
TOTAL Estimated Revenues	9,934,564		10,191,410
TOTAL Estimated Revenues And Other Sources	9,934,564		10,191,410

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	7,347,819	SW8999N	7,597,376
App - Employee Benefits	1,113,546	SW9199N	1,112,963
App - Debt Service	1,215,413	SW9899N	1,216,071
TOTAL Appropriations	9,676,778		9,926,410
App - Interfund Transfer	257,786	SW9999N	265,000
TOTAL Other Uses	257,786		265,000
TOTAL Appropriations And Other Uses	9,934,564		10,191,410

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	131,239	TA201	87,723
TOTAL Cash	131,239		87,723
TOTAL Assets and Deferred Outflows of Resources	131,239		87,723

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Guaranty & Bid Deposits	112,392	TA30	74,393
Bail Deposits	18,847	TA35	13,330
TOTAL Agency Liabilities	131,239		87,723
TOTAL Liabilities	131,239		87,723
TOTAL Liabilities, Deferred Inflows And Fund Balance	131,239		87,723

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1	V8021	-1
Restated Fund Balance - Beg of Year		V8022	-1
Fund Balance - End of Year	-1	V8029	-1

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	35,705,985	W129	30,159,871
TOTAL Provision To Be Made In Future Budgets	35,705,985		30,159,871
TOTAL Assets and Deferred Outflows of Resources	35,705,985		30,159,871

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	6,219,251	W638	2,449,147
Landfill Closure & Post Closure Liability	100,000	W684	100,000
Judgments And Claims Payable	90,000	W686	60,000
Compensated Absences	484,493	W687	540,724
TOTAL Other Liabilities	6,893,744		3,149,871
Bonds Payable	28,812,241	W628	27,010,000
TOTAL Bond And Long Term Liabilities	28,812,241		27,010,000
Deferred Inflows of Resources - Pensions		W697	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Liabilities	35,705,985		30,159,871
TOTAL Liabilities	35,705,985		30,159,871

TOWN OF Bethlehem
Statement of Indebtedness
For the Fiscal Year Ending 2018

5/13/2019

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
2009	BOND E	Public Improvement			12/09/2009	12/01/2018	3.25%		\$7,958,000	\$44,500	\$44,500	\$0	\$0		\$0
2012	BOND E	Water Treatment Plant			12/20/2012	03/01/2022	4.20%	N	\$6,715,000	\$4,005,000	\$725,000	\$0	\$0		\$3,280,000
2017	BOND E	Public Improvement #3			08/02/2017	08/15/2042	2.25%		\$2,664,408	\$2,664,408	\$77,925	\$0	\$0		\$2,586,483
2016	BOND E	Refunding of Public Imprv #1			10/19/2016	12/01/2037	4.00%		\$1,337,100	\$1,319,300	\$2,100	\$0	\$0		\$1,317,200
2016	BOND E	Sewer Project - EFC			09/22/2016	08/01/2046	0.548%		\$2,600,000	\$2,525,000	\$70,000	\$0	\$0		\$2,455,000
2015	BOND E	Public Improvement #2A			05/28/2015	05/15/2034	2.00%	N	\$2,391,939	\$2,215,136	\$105,227	\$0	\$0		\$2,109,909
2008	BOND N	Finance NYS Police Retirement			04/01/2008	04/01/2018	4.50%		\$1,880,000	\$230,000	\$230,000	\$0	\$0		\$0
2017	BOND N	Misc GF, HF, WF & SF Capital			08/02/2017	08/15/2042	2.25%	N	\$7,327,833	\$7,327,833	\$214,316	\$0			\$7,113,517
2016	BOND N	Refunding of Public Imprv #1			10/19/2016	12/01/2037	4.00%		\$5,117,900	\$5,050,700	\$7,900	\$0	\$0		\$5,042,800
2013	BOND N	Public Improvement			12/09/2009	12/01/2018	3.25%			\$170,500	\$170,500	\$0	\$0		\$0
2015	BOND N	Public Improvement #2B			05/28/2015	05/15/2034	2.00%		\$3,520,119	\$3,259,864	\$154,773	\$0	\$0		\$3,105,091
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$28,812,241	\$1,802,241	\$0	\$0	\$0	\$27,010,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$28,812,241	\$1,802,241	\$0	\$0	\$0	\$27,010,000

TOWN OF Bethlehem
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,350.00
Demand Deposits	9Z2011	\$22,621,494.00
Time Deposits	9Z2021	\$0.00
Total		\$22,623,844.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$4,074,240.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$18,739,089.00
Total		\$22,813,329.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - 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 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0047	\$256,210	\$75	\$186,323	\$69,962
****-3654	\$70,639	\$0	\$43,202	\$27,437
****-0149	\$10,212,730	\$4,585,164	\$425	\$14,797,469
****-7525	\$2,351,009	\$0	\$1,480,645	\$870,364
****-9720	\$22,435	\$3,650	\$1,483	\$24,602
****-9738	\$31,871	\$0	\$0	\$31,871
****-2877	\$0	\$0	\$0	\$0
****-4408	\$0	\$0	\$0	\$0
****-9085	\$0	\$0	\$0	\$0
****-3768	\$46,810	\$0	\$37,510	\$9,300
****-1518	\$35,439	\$0	\$31,409	\$4,030
****-5021	\$27,924	\$0	\$0	\$27,924
****-1785	\$594	\$0	\$0	\$594
****-0298	\$244	\$0	\$0	\$244
****-3708	\$55,190	\$283	\$0	\$55,473
****-0829	\$0	\$0	\$0	\$0
****-5162	\$10	\$0	\$10	\$0
****-4207	\$10	\$0	\$10	\$0
****-6268	\$171,974	\$0	\$0	\$171,974
****-4788	\$74,369	\$0	\$0	\$74,369
****-7035	\$17,937	\$0	\$0	\$17,937
****-4066	\$4,056,862	\$0	\$3,000,000	\$1,056,862
****-1541	\$10	\$0	\$0	\$10
****-0144	\$3,059,599	\$0	\$0	\$3,059,599
****-4152	\$361	\$0	\$0	\$361
****-7386	\$10	\$0	\$0	\$10
****-0036	\$2,042,685	\$0	\$0	\$2,042,685
****-2706	\$10	\$0	\$0	\$10

TOWN OF Bethlehem
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0025	\$278,407	\$0	\$0	\$278,407
	Total Adjusted Bank Balance			\$22,621,494
	Petty Cash			\$2,350.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$22,623,844
	Total Cash Balance All Funds		9ZCASHB *	\$22,623,843
	* Must be equal			

TOWN OF Bethlehem
Local Government Questionnaire
For the Fiscal Year Ending 2018

	<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>No</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>Yes</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 2018

Total Full Time Employees:		213			
Total Part Time Employees:		58			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,650,665.00	174	30	
90158	Police and Fire Retirement	\$987,636.00	38		
90258	Local Pension Fund				
90308	Social Security	\$1,172,634.00	213	58	
90408	Worker's Compensation Insurance	\$1,005,477.00	213	58	
90458	Life Insurance	\$5,391.00			
90508	Unemployment Insurance	\$1,743.00			
90558	Disability Insurance	\$15,725.00	213		
90608	Hospital and Medical (Dental) Insurance	\$2,517,758.00	175		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$746,302.00			172
Total		\$8,103,331.00			
Computed Total From Financial Section (comparative purposes only)		\$8,103,333.00			

TOWN OF Bethlehem
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$188,845	102,217	gallons	
Diesel Fuel	\$164,793	83,814	gallons	
Fuel Oil	\$20,070	10,276	gallons	
Natural Gas	\$20,070	44,220	cubic feet	Therms
Electricity	\$873,564	6,808,759	kilowatt-hours	
Coal			tons	
Propane	\$12,325	9,735	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 12/31/2018, 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 12/31/2018 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

04/30/2019
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 2018