

**TOWN OF BETHLEHEM, NEW YORK**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 2009**

## TABLE OF CONTENTS

	<u>Page</u>
Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	1-2
Report On Compliance With Requirements Applicable To Each Major Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133	3-5
Notes To Schedule Of Expenditures Of Federal Awards	6

## SUPPLEMENTAL SCHEDULES

Schedule Of Expenditures Of Federal Awards	I
Schedule Of Findings And Questioned Costs	II
Schedule Of Prior Audit Findings	III

**Report On Internal Control Over Financial Reporting  
And On Compliance And Other Matters Based On An Audit Of Financial Statements  
Performed In Accordance With *Government Auditing Standards***

The Members of the Town Board  
Town of Bethlehem, New York  
Bethlehem, New York

We have audited the statutory financial statements of the Town of Bethlehem, New York (the Town), as of and for the year ended December 31, 2009, which collectively comprise the Town's statutory financial statements and have issued our report thereon dated July 19, 2010. The report on the Town's statutory financial statements was adverse due to the records available not being sufficient to allow verification of the reported balances in the general fixed asset account group. In addition, the Town maintains a general long-term debt account group; however, available records were not sufficient to allow verification of the employer post employment benefits liability. The Town prepares its statutory financial statements using accounting practices prescribed or permitted by the Office of the State Comptroller of the State of New York which practices differ from accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the statutory financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

(1)

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's statutory financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the Town's statutory financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of statutory financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Town, in a separate letter dated July 19, 2010.

This report is intended solely for the information and use of management, the Town Board, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Paul Becker & Charamonte, CPAs PC*

Albany, New York  
July 19, 2010

**Report On Compliance With Requirements Applicable To Each Major  
Program And On Internal Control Over Compliance In Accordance  
With OMB Circular A-133**

The Members of the Town Board  
Town of Bethlehem, New York  
Bethlehem, New York

**Compliance**

We have audited the compliance of the Town of Bethlehem, New York (the Town) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

### **Internal Control Over Compliance**

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

**Schedule Of Expenditures Of Federal Awards**

We have audited the statutory financial statements of the Town, as of and for the year ended December 31, 2009, and have issued our report thereon dated July 19, 2010, which contained an adverse opinion on these statutory financial statements. Our audit was performed for the purpose of forming opinions on the statutory financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the statutory financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the statutory financial statements. The information has been subjected to the auditing procedures applied in the audit of the statutory financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statutory financial statements or to the statutory financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the statutory financial statements taken as a whole.

This report is intended solely for the information and use of management, the Town Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Paul Becker & Charonitz, CPAs PC*

Albany, New York  
July 19, 2010

## TOWN OF BETHLEHEM, NEW YORK

### Notes To Schedule Of Expenditures Of Federal Awards

For The Year Ended December 31, 2009

#### **Note 1: Summary Of Certain Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards presents the activity of federal award programs administered by the Town of Bethlehem, New York (the Town), using the modified accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. The information is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the statutory financial statements.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented.

Matching costs (the Town's share of certain program costs) are not included in the reported expenditures.

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the Town's financial reporting system.

#### **Note 2: Subrecipients**

No amounts were provided to subrecipients.

#### **Note 3: Other Disclosures**

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds has only a nominal value, and is covered by the Town's casualty insurance policies.

There were no loans or loan guarantees outstanding at year-end.

## Supplemental Schedule I

## TOWN OF BETHLEHEM, NEW YORK

## Schedule Of Expenditures Of Federal Awards

For The Year Ended December 31, 2009

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>CFDA Number</b>	<b><u>Expenditures</u></b>
<b>Department of Housing and Urban Development</b>		
<b>Direct Programs:</b>		
Section 8 Housing Choice Vouchers	14.871	\$338,470
Community Development Block Grant	14.255	<u>31,068</u>
Total Department of Housing and Urban Development		<u>369,538</u>
<b>Department of Justice:</b>		
Law Enforcement Technology Research and Development	16.804	<u>11,225</u>
Total Department of Justice		<u>11,225</u>
<b>Department of Transportation</b>		
<b>Pass-Through State of New York:</b>		
Safety Incentive Grants for Use of Seatbelts	20.604	3,826
State and Community Highway Safety	20.600	19,026
Occupant Protection	20.602	1,480
Highway Planning and Construction	20.205	<u>85,593</u>
Total Department of Transportation		<u>109,925</u>
<b>Federal Emergency Management Agency</b>		
<b>Pass-Through State of New York:</b>		
Disaster Grants - Public Assistance	97.036	<u>269,115</u>
Total Federal Emergency Management Agency		<u>269,115</u>
<b>Total Federal Assistance</b>		<u>\$759,803</u>

TOWN OF BETHLEHEM, NEW YORK

Schedule Of Findings And Questioned Costs

For The Year Ended December 31, 2009

**Section I - Summary of Auditors' Results**

*Financial Statements*

Type of auditors' opinion(s) issued: Adverse

Internal control over financial reporting:

Material weakness(es) identified?  Yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?  Yes  none reported

Noncompliance material to financial statements noted?  Yes  no

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?  Yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?  Yes  none reported

Type of auditors' opinion(s) issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  Yes  no

Identification of major programs:

<u>Name of Federal Program</u>	<u>CDFA Number</u>
--------------------------------	--------------------

Disaster Grants - Public Assistance	97.036
-------------------------------------	--------

Section 8 Housing Choice Vouchers	14.871
-----------------------------------	--------

Dollar threshold used to distinguish between Type A and Type B Programs \$300,000

Auditee qualified as low risk?  yes  no

**Supplemental Schedule III**

**TOWN OF BETHLEHEM, NEW YORK**

Schedule Of Prior Audit Findings

For The Year Ended December 31, 2009

NONE

**TOWN OF BETHLEHEM, NEW YORK**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2009**

## TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	
Management's Discussion And Analysis (MD&A)	
Annual Financial Report Update Document	1-71
Notes To The Annual Financial Report Update Document	72-87
Schedule of Expenditure of Federal Awards	88

The Members of the Town Board  
Town of Bethlehem, New York

### **Independent Auditors' Report**

We have audited the accompanying statutory financial statements of the Town of Bethlehem, New York (the Town), as of and for the years ended December 31, 2009 and 2008, as presented in the Annual Financial Report Update Document. These statutory financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these statutory financial statements based on our audits.

Except as discussed in the following paragraphs, we conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the statutory financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statutory financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1 to the statutory financial statements, management has not recorded certain general infrastructure assets in governmental activities and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those general infrastructure assets be capitalized and depreciated, which would increase the assets, net assets, and expenses of the governmental activities. The amount by which this departure would affect the assets, net assets, and expenses of the governmental activities is not reasonably determinable.

As discussed in Note 1 to the statutory financial statements, management has not recorded the employer post employment benefits other than pension liability in governmental activities and, accordingly, has not recorded the related expense on this liability. Accounting principles generally accepted in the United States of America require that this liability be recorded, which would increase the liabilities, decrease net assets, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

The statutory financial statements referred to above include only the primary government of the Town, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Town's legal entity. The statutory financial statements do not include financial data for the Town's legally separate component unit, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the Town's primary government. As a result, the primary government statutory financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the Town, as of December 31, 2009, and the changes in its financial position, and its cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America. In accordance with accounting principles generally accepted in the United States of America, the Town of Bethlehem Industrial Development Agency, has issued separate reporting entity financial statements for which we have issued our report dated March 12, 2010.

As described more fully in Note 1, the Town has prepared its statutory financial statements using accounting practices prescribed or permitted by the Office of the State Comptroller of the State of New York, which practices differ from accounting principles generally accepted in the United States of America. The effects on the statutory financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determined, are presumed material.

In our opinion, because of the effects of the matters discussed in the preceding paragraphs, the statutory financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Town as of December 31, 2009 and 2008, or the results of its operations for the years then ended.

Also, except for the effects of the non-current governmental asset group of accounts, and the general long-term debt account group inasmuch as the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on them, the statutory financial statements referred to previously present fairly, in all material respects, the assets, liabilities, and fund equity of the Town of Bethlehem, New York's funds as of December 31, 2009 and 2008, and the results of its operations for the years then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2010 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audits were conducted for the purpose of forming opinions on the statutory financial statements of the Town of Bethlehem, New York. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments and Non-Profit Organizations*, and is not a required part of the statutory financial statements. The supplementary information and the schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the statutory financial statements. The information has been subjected to the auditing procedures applied in the audit of the statutory financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statutory financial statements or to the statutory financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the statutory financial statements as a whole.

*Teal Becker & Charonitz, CPAs PC*

Albany, New York  
July 19, 2010

**Town of Bethlehem, New York  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

The following discussion and analysis of the Town of Bethlehem's financial performance provides an overview of the Town's financial activities for the year ended December 31, 2009. This document should be read in conjunction with the Town's statutory financial statements.

Financial Highlights

The operating results surpassed the budget in all funds. While the General Fund had a deficit of approximately \$566,000, it was below the expected deficit of \$1,364,000. Discretionary expenditures were curtailed, anticipating potential weakness in sales tax and mortgage tax. Overall, revenues were stronger than expected and, coupled with expenditures, less than the amount budgeted, provided for the limited use of fund balance.

Although revenues were less than budget in the Highway, Water, and Sewer Funds, expenditures were also less than budget, producing a smaller deficit in the Highway Fund and a surplus of approximately \$1,192,000 in the Water and Sewer Funds. The Sewer and Water Funds' surplus is attributable to several factors including attrition, unfilled vacancies, decreased spending, and deferred equipment purchases that were not made as budgeted for in 2009.

Refer to the following chart, which compares the budgeted revenue and expenditures with actual figures for 2009:

	<b>General</b>	<b>Highway</b>	<b>Water</b>	<b>Sewer</b>
Budgeted Revenue	\$17,484,470	\$6,747,503	\$ 9,670,100	\$4,537,680
Budgeted Expenses	18,058,097	7,098,943	10,019,685	4,989,558
Budgeted Surplus (Shortfall)	\$ (573,627)	\$ (351,440)	\$ (349,585)	\$ (451,878)
Actual Revenue	\$15,882,890	\$6,433,792	\$ 8,383,119	\$3,920,426
Operating Expenses	16,448,888	6,448,208	7,972,288	3,139,499
Operating Surplus (Shortfall)	\$ (565,998)	\$ (14,416)	\$ 410,831	\$ 780,927
Fund Balance, 12/31/08	4,468,085	1,717,590	2,350,338	1,332,515
Fund Balance, 12/31/09	\$ 3,902,087	\$1,703,174	\$ 2,761,169	\$2,113,442

## General Items of Note for All Funds

### *Fringe Benefits*

Overall, fringe benefits listed below increased by 2.06% (excluding retirement system past service cost). The health and dental insurance increased approx 6% and total retirement expense decreased by 9.27% primarily due to attrition in the workforce. Note that benefit costs are distributed to the various divisions and funds. The following schedule provides comparative detail on aggregated fringe benefit costs:

<b>Fringe Benefits</b>	<b>2009 Actual</b>	<b>2008 Actual</b>
Health and Dental Insurance	\$2,003,169	\$1,887,245
Retirement Systems	1,374,427	1,514,912
FICA/Medicare Taxes	1,142,090	1,154,644
Workers' Compensation Insurance	571,102	421,755
Life and Short-Term Disability Insurance	15,659	24,884
Retirement System Past Service Cost	-	1,878,142
<b>Total</b>	<b>\$5,106,447</b>	<b>\$6,881,582</b>

### *Post Retirement Benefits*

In addition to providing pension benefits, the Town provides certain health care benefits for retired employees and their spouses. These benefits are provided through payments to an insurance company. The Town recognizes the cost of providing these benefits, for 104 retirees, by expensing the annual insurance premiums.

The current prescribed method for local governments to report these expenditures is on a cash basis, where the cost equals amounts paid to the insurance carrier. However, GASB 45 is applicable to governments who prepare their financial statements in accordance with Generally Accepted Accounting Principles (GAAP), and became effective in the prior year. The standard requires the employer to recognize the future value of retiree benefits other than pension benefits as a liability in the period in which the benefits are earned, which has the potential to significantly increase the reported obligations for the Town. Because the Town's statutory financial statements are prepared using an Other Comprehensive Basis of Accounting (OCBOA), the Town is not required to comply with GAAP standards.

### *Interest Income*

The interest earnings for 2009 were equal to \$100,104, a decrease from the 2008 earnings of \$423,991. The return on investments was sharply decreased due to significant market interest rate declines during 2009. The average rate earned on investments in 2009 was .63% compared to an average rate of 2.22% for 2008.

A summary of the budgeted interest income compared to actual for 2009 is presented in the table below (note that the Town only budgets for interest income in the operating funds, and not in the reserve funds):

Fund	Budget	Actual	Positive (Negative) Variance
Highway	\$32,000	\$22,436	\$ (9,564)
General	25,000	20,633	(4,367)
Water	20,000	11,431	(8,569)
Sewer	20,000	15,381	(4,619)
<b>Total</b>	<b>\$97,000</b>	<b>\$69,881</b>	<b>\$(27,119)</b>

#### *Summary of Long-term Liabilities*

The following table presents a comparative overview of long-term obligations, which are reported in the General Long-Term Debt Account Group, and are more fully described within the footnotes to the statutory financial statements.

	2009	2008
Serial Bonds	\$19,808,000	\$12,715,000
Workers' Compensation	1,637,560	146,000
Compensated Absences	204,000	187,000
Landfill Closure and Post Closure	100,000	100,000
Allowance for Insurance Claims	60,000	43,500
Installment Purchase Loans	0	86,148
<b>Total Long-Term Debt</b>	<b>\$21,809,560</b>	<b>\$13,277,648</b>

#### Items of Note for the General Fund

Total revenues decreased 6.5%, from \$16,719,348 in 2008 to \$15,632,890 in 2009. Sales tax revenues were down 7.8% from \$10,095,823 in 2008 to \$9,305,251 in 2009, and were approximately \$395,000 less than the amount budgeted. Mortgage tax revenues decreased 10.6%, from \$1,300,814 in 2008 to \$1,162,611 in 2009.

Operating expenditures (excluding a 2008 lump sum payment of \$1,878,142 for past service costs under Section 384E and 384E(B) of the New York State Police Retirement System) decreased 4.0%, from \$17,136,550 in 2008 to \$16,448,888 in 2009.

### Items of Note for the Highway Fund

The Highway Fund is largely funded with property taxes. Given the desire to maintain stability in the tax rates, the Fund is at a greater risk for imbalance due to the trend for operating costs to rise at a faster rate than the tax base. The fund tries to preserve structural balance by managing the size of the workforce relative to the seasonal operating needs of the department. However, the growth in roads and sidewalks from new development continues to place service and cost pressures on the department.

The Highway Fund's operating revenue increased 7.1%, primarily from the increase in the tax levy from 2008 to 2009. Operating expenditures increased 4.6%. The growth is largely attributable to machinery purchases in 2009. Revenue growth slightly in excess of the rate of growth on expenditures will provide the most stability for the Fund, and provide modest funding of capital reserves. This will enable the purchase of new equipment, as older fleet vehicles require replacement.

### Items of Note for the Water and Sewer Funds

The Water and Sewer Funds are largely funded with user charges, and are somewhat easier to bring to a self-sustaining financial position, even considering the longer-term and sizeable infrastructure construction and maintenance costs for these funds. Surpluses will be kept in the respective fund to the extent they are needed to maintain sufficient cash flow.

The Water Fund's operating revenue increased 5.3% in 2009 and the Sewer Fund's operating revenue increased 3% in 2009, primarily due to an increase in the tax levy from 2008 to 2009. Overall, operating expenditures decreased 8.0% combined in both the Water and Sewer Funds, the decrease is largely attributable to the reclassification of employees based on the implementation of a new work-order system, decreased spending, and attrition.

### Analysis of Fund Balances

The following chart summarizes the projected fund balance activity through the end of 2009, along with a calculation showing a fund balance calculated at 15% of the subsequent year's budgeted appropriations, along with a recommended level of fund balance that would be necessary to maintain cash flow:

	<b>General</b>	<b>Highway</b>	<b>Water</b>	<b>Sewer</b>
Fund Balance, 12/31/09	\$ 3,902,087	\$1,703,174	\$ 2,761,169	\$2,113,442
2010 Use of Fund Balance	(573,627)	(351,440)	(349,585)	(451,878)
Projected Balance, 12/31/10	3,328,460	1,351,734	2,411,584	1,661,564
2010 Budgeted Appropriations	18,058,097	7,098,943	10,019,685	4,989,558
Percent of Appropriations	18.43%	19.04%	24.07%	33.30%
15% of Budget Appropriations	2,708,715	1,064,841	1,502,953	748,434
Current Recommended Floor	\$ 2,700,000	\$1,000,000	\$ 1,500,000	\$ 740,000

The projected 2010 levels for the operating funds indicate sufficient net assets to fund current budgetary requirements.

Capital Reserves

The following chart lists the activity within the major Capital Reserve Funds:

	<b>General</b>	<b>Highway</b>	<b>Water</b>	<b>Sewer</b>	<b>Recreation</b>
Fund Balance, 12/31/08	\$575,949	\$482,840	\$1,998,466	\$516,620	\$732,609
Increases	26,984	3,135	12,879	3,461	469,514
Decreases	(92,748)	0	(67,474)	(16,110)	(229,007)
Fund Balance, 12/31/09	\$510,185	\$485,975	\$1,943,871	\$503,971	\$973,116

These reserves provide a supplemental funding source for major capital expenditures. The Town is developing a formal capital plan which will identify a timeline for anticipated projects, estimated funding needs, and an indication of the source of the project's funding (reserves, capital leases, grants, or bonded indebtedness).

Contacting the Town's Financial Management

This financial report is designed to provide a general overview of the Town's finances for all those having an interest, and should be considered along with the annual audit report, including the related footnotes. Questions concerning any of the information provided in this report may be addressed to Sam Messina, Supervisor, or to Suzanne E. Traylor, CPA, Comptroller, at 445 Delaware Avenue, Delmar, NY 12054.

The Town of Bethlehem Industrial Development Agency is a Component Unit of the Town of Bethlehem. Separately issued audited financial statements for the Town of Bethlehem Industrial Development Agency may be obtained by contacting Suzanne E. Traylor, CPA, Comptroller, at 445 Delaware Avenue, Delmar, NY 12054.

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 12/31/2009

\*\*\*\*\*

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 2008 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2009:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (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 2008 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* ARRA SECTION \*\*\*

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

\*\*\* 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 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash In Time Deposits	2,995,712	A201	1,156,374
Petty Cash	1,850	A210	1,850
<b>TOTAL Cash</b>	<b>2,997,562</b>		<b>1,158,224</b>
Accounts Receivable	240,715	A380	267,901
<b>TOTAL Other Receivables (net)</b>	<b>240,715</b>		<b>267,901</b>
State & Federal, Other	35,478	A410	176,038
<b>TOTAL State And Federal Aid Receivables</b>	<b>35,478</b>		<b>176,038</b>
Due From Other Funds		A391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	3,083,047	A440	3,041,882
<b>TOTAL Due From Other Governments</b>	<b>3,083,047</b>		<b>3,041,882</b>
Inventory	30,690	A445	46,550
<b>TOTAL Inventories</b>	<b>30,690</b>		<b>46,550</b>
Prepaid Expenses	947,331	A480	923,103
<b>TOTAL Prepaid Expenses</b>	<b>947,331</b>		<b>923,103</b>
<b>TOTAL Assets</b>	<b>7,334,823</b>		<b>5,613,698</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Accounts Payable	371,819	A600	293,263
<b>TOTAL Accounts Payable</b>	<b>371,819</b>		<b>293,263</b>
Accrued Liabilities	311,677	A601	361,067
<b>TOTAL Accrued Liabilities</b>	<b>311,677</b>		<b>361,067</b>
Due To Other Funds	148,147	A630	152,501
<b>TOTAL Due To Other Funds</b>	<b>148,147</b>		<b>152,501</b>
Due To Other Governments	1,709,351	A631	556,974
<b>TOTAL Due To Other Governments</b>	<b>1,709,351</b>		<b>556,974</b>
Deferred Revenues	325,744	A691	347,806
<b>TOTAL Deferred Revenues</b>	<b>325,744</b>		<b>347,806</b>
<b>TOTAL Liabilities</b>	<b>2,866,738</b>		<b>1,711,611</b>
Reserve For Encumbrances	204,947	A821	150,498
<b>TOTAL Reserve For Encumbrances</b>	<b>204,947</b>		<b>150,498</b>
Reserve For Inventory	30,690	A845	46,550
<b>TOTAL Contributed Reserve</b>	<b>30,690</b>		<b>46,550</b>
General Reserve	9,057	A870	
<b>TOTAL Special Reserves</b>	<b>9,057</b>		<b>0</b>
Unreserved Fund Balance Appropriated	742,000	A910	573,627
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>742,000</b>		<b>573,627</b>
Unreserved Fund Balance Unappropriated	3,481,391	A911	3,131,412
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>3,481,391</b>		<b>3,131,412</b>
<b>TOTAL Fund Equity</b>	<b>4,468,085</b>		<b>3,902,087</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>7,334,823</b>		<b>5,613,698</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	1,324,000	A1001	1,393,000
<b>TOTAL Real Property Taxes</b>	<b>1,324,000</b>		<b>1,393,000</b>
Other Payments In Lieu of Taxes	479,270	A1081	483,468
Other Tax Items		A1089	
<b>TOTAL Real Property Tax Items</b>	<b>479,270</b>		<b>483,468</b>
Non Prop Tax Dist By County	10,095,823	A1120	9,305,251
Franchises	515,102	A1170	509,561
<b>TOTAL Non Property Tax Items</b>	<b>10,610,925</b>		<b>9,814,812</b>
Tax Collector Fees	112,779	A1232	114,205
Comptroller Fees	1,368	A1240	8,523
Assessors Fees		A1250	
Clerk Fees	3,009	A1255	3,998
Police Fees	71,661	A1520	30,500
Safety Inspection Fees	93,368	A1560	113,551
Vital Statistics Fees	10,537	A1603	11,620
Public Works Charges	49,731	A1710	42,397
Charges-Programs For The Aging	55,722	A1972	52,551
Park And Recreational Charges	217,254	A2001	239,470
Recreational Concessions	6,580	A2012	6,361
Special Recreational Facility Charges	412,693	A2025	383,757
Zoning Fees	1,625	A2110	1,250
Planning Board Fees	77,262	A2115	68,188
Refuse & Garbage Charges	701,807	A2130	354,896
<b>TOTAL Departmental Income</b>	<b>1,815,396</b>		<b>1,431,267</b>
Public Safety Services For Other Govts		A2260	
Misc Revenue, Other Govts	52,440	A2389	45,000
<b>TOTAL Intergovernmental Charges</b>	<b>52,440</b>		<b>45,000</b>
Interest And Earnings	120,113	A2401	20,635
Rental of Real Property	62,501	A2410	62,500
<b>TOTAL Use of Money And Property</b>	<b>182,614</b>		<b>83,135</b>
Bingo Licenses	783	A2540	1,036
Dog Licenses	7,857	A2544	8,373
Permits, Other	3,443	A2590	3,380
<b>TOTAL Licenses And Permits</b>	<b>12,083</b>		<b>12,789</b>
Fines And Forfeited Bail	544,859	A2610	533,559
<b>TOTAL Fines And Forfeitures</b>	<b>544,859</b>		<b>533,559</b>
Sales of Scrap & Excess Materials	38,063	A2650	21,139
Sales, Other	4,691	A2655	2,044
Sales of Equipment	13,370	A2665	13,673
Insurance Recoveries	33,324	A2680	90,288
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>89,448</b>		<b>127,144</b>
Reimbursement of Medicare Part D Exp	12,682	A2700	
Refunds of Prior Year's Expenditures	21,657	A2701	50,022
Gifts And Donations	28,066	A2705	173,344

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Unclassified (specify)	78	A2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>62,483</b>		<b>223,366</b>
Interfund Revenues	31,860	A2801	32,834
<b>TOTAL Interfund Revenues</b>	<b>31,860</b>		<b>32,834</b>
St Aid, Revenue Sharing	137,536	A3001	137,536
St Aid, Mortgage Tax	1,300,814	A3005	1,162,611
St Aid, Real Property Tax Administration	10,397	A3040	692
ST. Aid, Records MgmT.	10,958	A3060	3,897
St Aid, Youth Programs	16,622	A3820	14,960
St Aid, Planning Studies		A3902	25,000
St Aid, Conservation Programs		A3910	27,337
St Aid Emergency Disaster Assistance		A3960	5,438
<b>TOTAL State Aid</b>	<b>1,476,327</b>		<b>1,377,471</b>
Fed Aid, Crime Control	37,643	A4320	42,414
Fed Aid, Disaster Assistance		A4785	
Fed Aid, Emergency Disaster Assistance		A4960	32,631
<b>TOTAL Federal Aid</b>	<b>37,643</b>		<b>75,045</b>
<b>TOTAL Revenues</b>	<b>16,719,348</b>		<b>15,632,890</b>
Interfund Transfers	240,000	A5031	250,000
<b>TOTAL Interfund Transfers</b>	<b>240,000</b>		<b>250,000</b>
Serial Bonds	1,880,000	A5710	
<b>TOTAL Proceeds of Obligations</b>	<b>1,880,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>2,120,000</b>		<b>250,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>18,839,348</b>		<b>15,882,890</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Legislative Board, Pers Serv	54,244	A10101	56,416
Legislative Board, Contr Expend	14,148	A10104	2,330
Legislative Board, Empl Bnfts	7,903	A10108	7,808
<b>TOTAL Legislative Board</b>	<b>76,295</b>		<b>66,554</b>
Municipal Court, Pers Serv	289,957	A11101	258,738
Municipal Court, Equip & Cap Outlay		A11102	9,729
Municipal Court, Contr Expend	16,646	A11104	16,491
Municipal Court, Empl Bnfts	86,448	A11108	84,899
<b>TOTAL Municipal Court</b>	<b>393,051</b>		<b>369,857</b>
Supervisor,pers Serv	150,428	A12201	154,841
Supervisor,equip & Cap Outlay	920	A12202	27
Supervisor,contr Expend	11,189	A12204	9,186
Supervisor,empl Bnfts	48,581	A12208	50,443
<b>TOTAL Supervisor</b>	<b>211,118</b>		<b>214,497</b>
Comptroller,pers Serv	311,675	A13151	324,823
Comptroller, Equip & Cap Outlay		A13152	440
Comptroller, Contr Expend	96,622	A13154	94,883
Comptroller, Empl Bnfts	93,758	A13158	89,028
<b>TOTAL Comptroller</b>	<b>502,055</b>		<b>509,174</b>
Tax Collection,pers Serv	142,467	A13301	163,479
Tax Collection,contr Expend	19,335	A13304	36,377
Tax Collection,empl Bnfts	39,586	A13308	42,366
<b>TOTAL Tax Collection</b>	<b>201,388</b>		<b>242,222</b>
Assessment, Pers Serv	194,160	A13551	195,401
Assessment, Equip & Cap Outlay	7,919	A13552	565
Assessment, Contr Expend	17,096	A13554	20,390
Assessment, Empl Bnfts	56,190	A13558	56,069
<b>TOTAL Assessment</b>	<b>275,365</b>		<b>272,425</b>
Clerk,pers Serv	157,037	A14101	158,011
Clerk,equip & Cap Outlay	1,050	A14102	
Clerk,contr Expend	5,959	A14104	6,817
Clerk,empl Bnfts	52,091	A14108	51,521
<b>TOTAL Clerk</b>	<b>216,137</b>		<b>216,349</b>
Law, Pers Serv	124,822	A14201	129,292
Law, Contr Expend	26,016	A14204	71,793
Law, Empl Bnfts	23,732	A14208	20,316
<b>TOTAL Law</b>	<b>174,570</b>		<b>221,401</b>
Elections, Contr Expend	98,906	A14504	75,209
<b>TOTAL Elections</b>	<b>98,906</b>		<b>75,209</b>
Records Mgmt, Contr Expend	2,844	A14604	3,072
<b>TOTAL Records Mgmt</b>	<b>2,844</b>		<b>3,072</b>
Public Inform & Services, Contr Expend	12,939	A14804	15,858
<b>TOTAL Public Inform &amp; Services</b>	<b>12,939</b>		<b>15,858</b>
Public Works Admin, Pers Serv	322,752	A14901	371,430
Public Works Admin, Equip & Cap Outlay	9,388	A14902	29,340
Public Works Admin, Contr Expend	71,888	A14904	56,568

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Public Works Admin, Empl Bnfts	94,368	A14908	106,367
<b>TOTAL Public Works Admin</b>	<b>498,396</b>		<b>563,705</b>
Buildings, Pers Serv	145,638	A16201	169,018
Buildings, Equip & Cap Outlay	7,515	A16202	6,410
Buildings, Contr Expend	219,549	A16204	178,565
Buildings, Empl Bnfts	58,180	A16208	66,943
<b>TOTAL Buildings</b>	<b>430,882</b>		<b>420,936</b>
Central Data Process, Pers Serv	330,510	A16801	344,102
Central Data Process & Cap Outlay	154,359	A16802	38,415
Central Data Process, Contr Expend	150,677	A16804	139,217
Central Data Process, Empl Bnfts	80,844	A16808	79,231
<b>TOTAL Central Data Process</b>	<b>716,390</b>		<b>600,965</b>
Unallocated Insurance, Contr Expend	229,422	A19104	211,291
<b>TOTAL Unallocated Insurance</b>	<b>229,422</b>		<b>211,291</b>
Municipal Assn Dues, Contr Expend	2,249	A19204	2,265
<b>TOTAL Municipal Assn Dues</b>	<b>2,249</b>		<b>2,265</b>
Judgements And Claims, Contr Expend		A19304	
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>0</b>
Taxes & Assess On Munic Prop, Contr Expend	5,315	A19504	5,719
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>5,315</b>		<b>5,719</b>
<b>TOTAL General Government Support</b>	<b>4,047,322</b>		<b>4,011,499</b>
Other Education, Contr Expend	34,330	A29894	14,076
<b>TOTAL Other Education</b>	<b>34,330</b>		<b>14,076</b>
<b>TOTAL Education</b>	<b>34,330</b>		<b>14,076</b>
Public Safety Comm Sys, Pers Serv	776,444	A30201	747,190
Public Safety Comm Sys, Equip & Cap Outlay	13,083	A30202	6,777
Public Safety Comm Sys, Contr Expend	35,383	A30204	34,798
Public Safety Comm Sys, Empl Bnfts	237,360	A30208	224,731
<b>TOTAL Public Safety Comm Sys</b>	<b>1,062,270</b>		<b>1,013,496</b>
Police, Pers Serv	3,781,217	A31201	3,731,068
Police, Equip & Cap Outlay	153,814	A31202	109,582
Police, Contr Expend	573,717	A31204	522,898
Police, Empl Bnfts	3,183,433	A31208	1,201,034
<b>TOTAL Police</b>	<b>7,692,181</b>		<b>5,564,582</b>
Traffic Control, Pers Serv	63,947	A33101	51,676
Traffic Control, Contr Expen	29,616	A33104	26,226
Traffic Control, Empl Bnfts	27,426	A33108	21,419
<b>TOTAL Traffic Control</b>	<b>120,989</b>		<b>99,321</b>
Fire, Equip & Cap Outlay		A34102	
Fire, Contr Expend	4,027	A34104	6,356
<b>TOTAL Fire</b>	<b>4,027</b>		<b>6,356</b>
Control of Animals, Pers Serv	64,241	A35101	46,623
Control of Animals, Equip & Cap Outlay		A35102	472
Control of Animals, Contr Expend	10,002	A35104	6,080

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Control of Animals, Empl Bnfts	17,166	A35108	25,116
<b>TOTAL Control of Animals</b>	<b>91,409</b>		<b>78,291</b>
Safety Inspection, Pers Serv	346,707	A36201	373,007
Safety Inspection, Equip & Cap Outlay	737	A36202	
Safety Inspection, Contr Expend	32,749	A36204	28,463
Safety Inspection, Empl Bnfts	119,446	A36208	121,541
<b>TOTAL Safety Inspection</b>	<b>499,639</b>		<b>523,011</b>
Civil Defense, Pers Serv	3,101	A36401	3,140
Civil Defense, Equip & Cap Outlay	3,139	A36402	168
Civil Defense, Contr Expend	1,283	A36404	862
Civil Defense, Empl Bnfts	246	A36408	266
<b>TOTAL Civil Defense</b>	<b>7,769</b>		<b>4,436</b>
<b>TOTAL Public Safety</b>	<b>9,478,284</b>		<b>7,289,493</b>
Registrar of Vital Statistics, Pers Serv	1,546	A40201	1,506
Registrar of Vital Stat Contr Expend		A40204	5,343
Registrar of Vital Stat, Empl Bnfts	277	A40208	253
<b>TOTAL Registrar of Vital Stat</b>	<b>1,823</b>		<b>7,102</b>
<b>TOTAL Health</b>	<b>1,823</b>		<b>7,102</b>
Street Admin, Pers Serv	263,706	A50101	237,059
Street Admin, Equip & Cap Outlay	1,243	A50102	
Street Admin, Contr Expend	15,455	A50104	15,933
Street Admin, Empl Bnfts	83,787	A50108	74,414
<b>TOTAL Street Admin</b>	<b>364,191</b>		<b>327,406</b>
Garage, Equip & Cap Outlay	11,647	A51322	
Garage, Contr Expend	96,472	A51324	73,870
<b>TOTAL Garage</b>	<b>108,119</b>		<b>73,870</b>
Street Lighting, Contr Expend	247,888	A51824	201,393
<b>TOTAL Street Lighting</b>	<b>247,888</b>		<b>201,393</b>
<b>TOTAL Transportation</b>	<b>720,198</b>		<b>602,669</b>
Programs For Aging, Pers Serv	384,101	A67721	402,126
Programs For Aging, Equip & Cap Outlay		A67722	16,707
Programs For Aging, Contr Expend	67,773	A67724	56,289
Programs For Aging, Empl Bnfts	111,451	A67728	117,661
<b>TOTAL Programs For Aging</b>	<b>563,325</b>		<b>592,783</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>563,325</b>		<b>592,783</b>
Recreation Admini, Pers Serv	312,280	A70201	323,644
Recreation Admini, Contr Expend	29,204	A70204	38,740
Recreation Admini, Empl Bnfts	103,878	A70208	92,649
<b>TOTAL Recreation Admini</b>	<b>445,362</b>		<b>455,033</b>
Parks, Pers Serv	661,571	A71101	662,362
Parks, Equip & Cap Outlay	120,614	A71102	242,657
Parks, Contr Expend	374,304	A71104	369,343
Parks, Empl Bnfts	130,939	A71108	141,157
<b>TOTAL Parks</b>	<b>1,287,428</b>		<b>1,415,519</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Youth Prog, Contr Expend	30,000	A73104	25,000
<b>TOTAL Youth Prog</b>	<b>30,000</b>		<b>25,000</b>
Historian, Pers Serv	2,680	A75101	2,610
Historian, Contr Expend	6,172	A75104	11,499
Historian, Empl Bnfts	212	A75108	210
<b>TOTAL Historian</b>	<b>9,064</b>		<b>14,319</b>
Celebrations, Contr Expend	6,431	A75504	13,470
<b>TOTAL Celebrations</b>	<b>6,431</b>		<b>13,470</b>
<b>TOTAL Culture And Recreation</b>	<b>1,778,285</b>		<b>1,923,341</b>
Zoning, Pers Serv	47,386	A80101	46,900
Zoning, Contr Expend	2,059	A80104	718
Zoning, Empl Bnfts	7,306	A80108	7,455
<b>TOTAL Zoning</b>	<b>56,751</b>		<b>55,073</b>
Planning, Pers Serv	461,321	A80201	357,654
Planning, Equip & Cap Outlay		A80202	
Planning, Contr Expend	111,526	A80204	91,483
Planning, Empl Bnfts	117,012	A80208	103,898
<b>TOTAL Planning</b>	<b>689,859</b>		<b>553,035</b>
Refuse & Garbage, Pers Serv	260,971	A81601	289,389
Refuse & Garbage, Equip & Cap Outlay	59,154	A81602	
Refuse & Garbage, Contr Expend	770,736	A81604	401,287
Refuse & Garbage, Empl Bnfts	102,802	A81608	109,953
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,193,663</b>		<b>800,629</b>
Comm Beautification, Contr Expend	50,505	A85104	39,812
<b>TOTAL Comm Beautification</b>	<b>50,505</b>		<b>39,812</b>
<b>TOTAL Home And Community Services</b>	<b>1,990,778</b>		<b>1,448,549</b>
Other Employee Benefits (spec)	247,663	A90898	243,905
<b>TOTAL Employee Benefits</b>	<b>247,663</b>		<b>243,905</b>
Debt Principal, Serial Bonds		A97106	150,000
Install Pur Debt, Principal	96,225	A97856	78,748
<b>TOTAL Debt Principal</b>	<b>96,225</b>		<b>228,748</b>
Debt Interest, Serial Bonds	42,180	A97107	85,008
Install Pur Debt, Interest	4,279	A97857	1,715
<b>TOTAL Debt Interest</b>	<b>46,459</b>		<b>86,723</b>
<b>TOTAL Expenditures</b>	<b>19,004,692</b>		<b>16,448,888</b>
Transfers, Other Funds	10,000	A99019	
<b>TOTAL Operating Transfers</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>19,014,692</b>		<b>16,448,888</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	4,643,429	A8021	4,468,085
Prior Period Adj-Increase To Fund Equity		A8012	
<b>Restated Fund Equity - Beg of Year</b>	<b>4,643,429</b>	<b>A8022</b>	<b>4,468,085</b>
ADD - REVENUES AND OTHER SOURCES	18,839,348		15,882,890
DEDUCT - EXPENDITURES AND OTHER USES	19,014,692		16,448,888
<b>Fund Equity-End of Year</b>	<b>4,468,085</b>	<b>A8029</b>	<b>3,902,087</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,393,000	A1049N	2,056,672
Est Rev - Real Property Tax Items	490,000	A1099N	703,164
Est Rev - Non Property Tax Items	10,800,000	A1199N	10,317,000
Est Rev - Departmental Income	1,921,000	A1299N	1,604,080
Est Rev - Intergovernmental Charges	49,000	A2399N	47,450
Est Rev - Use of Money And Property	165,000	A2499N	100,420
Est Rev - Licenses And Permits	15,000	A2599N	12,850
Est Rev - Fines And Forfeitures	590,000	A2649N	600,000
Est Rev - Sale of Prop And Comp For Loss	131,000	A2699N	131,400
Est Rev - Miscellaneous Local Sources	25,000	A2799N	25,100
Est Rev - Interfund Revenues	33,000	A2801N	32,834
Est Rev - State Aid	1,568,000	A3099N	1,401,500
Est Rev - Federal Aid	20,000	A4099N	37,000
<b>TOTAL Estimated Revenues</b>	<b>17,200,000</b>		<b>17,069,470</b>
Estimated - Interfund Transfer	250,000	A5031N	275,000
Estimated - Proceeds of Obligations		A5799N	140,000
Appropriated Fund Balance	742,000	A599N	573,627
<b>TOTAL Estimated Other Sources</b>	<b>992,000</b>		<b>988,627</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>18,192,000</b>		<b>18,058,097</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(A) GENERAL

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - General Government Support	4,393,505	A1999N	4,568,437
App - Public Safety	7,919,305	A3999N	7,918,063
App - Health	2,005	A4999N	2,049
App - Transportation	739,540	A5999N	724,634
App - Economic Assistance And Opportunity	587,550	A6999N	591,519
App - Culture And Recreation	1,937,110	A7999N	1,923,882
App - Home And Community Services	2,067,090	A8999N	1,734,501
App - Employee Benefits	230,000	A9199N	298,000
App - Debt Service	315,895	A9899N	297,012
<b>TOTAL Appropriations</b>	<b>18,192,000</b>		<b>18,058,097</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>18,192,000</b>		<b>18,058,097</b>

TOWN OF Bethlehem  
 Annual Update Document  
 For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash In Time Deposits	33,233	CD201	55,750
<b>TOTAL Cash</b>	<b>33,233</b>		<b>55,750</b>
Accounts Receivable		CD380	54
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>54</b>
Cash In Time Deposits, Spec Res	9,281	CD231	8,028
<b>TOTAL Restricted Assets</b>	<b>9,281</b>		<b>8,028</b>
<b>TOTAL Assets</b>	<b>42,514</b>		<b>63,832</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Other Liabilities	9,281	CD688	8,028
<b>TOTAL Other Liabilities</b>	<b>9,281</b>		<b>8,028</b>
Deferred Revenues	33,233	CD691	55,804
<b>TOTAL Deferred Revenues</b>	<b>33,233</b>		<b>55,804</b>
<b>TOTAL Liabilities</b>	<b>42,514</b>		<b>63,832</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>42,514</b>		<b>63,832</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Interest And Earnings	464	CD2401	105
<b>TOTAL Use of Money And Property</b>	<b>464</b>		<b>105</b>
Federal Aid Rental Assistance Program	274,947	CD4915	298,276
<b>TOTAL Federal Aid</b>	<b>274,947</b>		<b>298,276</b>
<b>TOTAL Revenues</b>	<b>275,411</b>		<b>298,381</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>275,411</b>		<b>298,381</b>

TOWN OF Bethlehem  
 Annual Update Document  
 For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Rent Subsidy, Contr Expend	275,411	CD86104	298,381
<b>TOTAL Rent Subsidy</b>	<b>275,411</b>		<b>298,381</b>
<b>TOTAL Home And Community Services</b>	<b>275,411</b>		<b>298,381</b>
<b>TOTAL Expenditures</b>	<b>275,411</b>		<b>298,381</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>275,411</b>		<b>298,381</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year		CD8021	
Restated Fund Equity - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	275,411		298,381
DEDUCT - EXPENDITURES AND OTHER USES	275,411		298,381
Fund Equity-End of Year		CD8029	

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash In Time Deposits	2,058,166	DA201	1,377,273
Petty Cash	200	DA210	200
<b>TOTAL Cash</b>	<b>2,058,366</b>		<b>1,377,473</b>
State & Federal Receivables	67,155	DA410	1,860
<b>TOTAL State And Federal Aid Receivables</b>	<b>67,155</b>		<b>1,860</b>
Inventory of Materials & Supplies	385,772	DA445	361,758
<b>TOTAL Inventories</b>	<b>385,772</b>		<b>361,758</b>
Prepaid Expenses	213,759	DA480	199,783
<b>TOTAL Prepaid Expenses</b>	<b>213,759</b>		<b>199,783</b>
<b>TOTAL Assets</b>	<b>2,725,052</b>		<b>1,940,874</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Accounts Payable	186,223	DA600	99,163
<b>TOTAL Accounts Payable</b>	<b>186,223</b>		<b>99,163</b>
Accrued Liabilities	128,834	DA601	118,588
<b>TOTAL Accrued Liabilities</b>	<b>128,834</b>		<b>118,588</b>
Deferred Revenues	692,405	DA691	19,949
<b>TOTAL Deferred Revenues</b>	<b>692,405</b>		<b>19,949</b>
<b>TOTAL Liabilities</b>	<b>1,007,462</b>		<b>237,700</b>
Reserve For Encumbrances	22,869	DA821	63,337
<b>TOTAL Reserve For Encumbrances</b>	<b>22,869</b>		<b>63,337</b>
Reserve For Inventory	385,772	DA845	361,758
<b>TOTAL Contributed Reserve</b>	<b>385,772</b>		<b>361,758</b>
Unreserved Fund Balance Appropriated	375,000	DA910	351,440
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>375,000</b>		<b>351,440</b>
Unreserved Fund Balance Unappropriated	933,949	DA911	926,639
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>933,949</b>		<b>926,639</b>
<b>TOTAL Fund Equity</b>	<b>1,717,590</b>		<b>1,703,174</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>2,725,052</b>		<b>1,940,874</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	3,889,000	DA1001	4,171,000
<b>TOTAL Real Property Taxes</b>	<b>3,889,000</b>		<b>4,171,000</b>
Other Payments In Lieu of Taxes	1,374,167	DA1081	1,416,181
<b>TOTAL Real Property Tax Items</b>	<b>1,374,167</b>		<b>1,416,181</b>
Misc Revenue From Other Govt	8,542	DA2389	12,929
<b>TOTAL Intergovernmental Charges</b>	<b>8,542</b>		<b>12,929</b>
Interest And Earnings	75,250	DA2401	22,436
Rental of Equipment		DA2414	
<b>TOTAL Use of Money And Property</b>	<b>75,250</b>		<b>22,436</b>
Sales of Scrap & Excess Materials	1,671	DA2650	229
Sales of Equipment	38,710	DA2665	6,705
Insurance Recoveries	7,247	DA2680	3,924
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>47,628</b>		<b>10,858</b>
Reimbursement of Medicare Part D Exp	8,888	DA2700	
<b>TOTAL Miscellaneous Local Sources</b>	<b>8,888</b>		<b>0</b>
Interfund Revenues	353,797	DA2801	195,380
<b>TOTAL Interfund Revenues</b>	<b>353,797</b>		<b>195,380</b>
St Aid, Consolidated Highway Aid	247,582	DA3501	247,800
St Aid Emergency Disaster Assistance		DA3960	51,030
<b>TOTAL State Aid</b>	<b>247,582</b>		<b>298,830</b>
Fed Aid Emer Disaster Assist		DA4960	306,178
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>306,178</b>
<b>TOTAL Revenues</b>	<b>6,004,854</b>		<b>6,433,792</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,004,854</b>		<b>6,433,792</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Property Loss, Contr Expend		DA19314	
<b>TOTAL Property Loss</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Maint of Streets, Pers Serv	1,465,227	DA51101	1,490,233
Maint of Streets, Contr Expend	303,729	DA51104	489,992
Maint of Streets, Empl Bnfts	570,111	DA51108	641,496
<b>TOTAL Maint of Streets</b>	<b>2,339,067</b>		<b>2,621,721</b>
Perm Improve Highway, Contr Expend	612,647	DA51124	781,090
<b>TOTAL Perm Improve Highway</b>	<b>612,647</b>		<b>781,090</b>
Machinery, Pers Serv	407,194	DA51301	414,041
Machinery, Equip & Cap Outlay	566,436	DA51302	303,249
Machinery, Contr Expend	570,481	DA51304	504,337
Machinery, Empl Bnfts	147,146	DA51308	159,075
<b>TOTAL Machinery</b>	<b>1,691,257</b>		<b>1,380,702</b>
Brush And Weeds, Pers Serv	605,494	DA51401	611,799
Brush And Weeds, Contr Expend	31,809	DA51404	57,068
Brush & Weeds, Empl Bnfts	233,226	DA51408	232,944
<b>TOTAL Brush &amp; Weeds</b>	<b>870,529</b>		<b>901,811</b>
Snow Removal, Pers Serv	245,333	DA51421	306,341
Snow Removal, Contr Expend	185,507	DA51424	202,807
Snow Removal, Empl Bnfts	83,815	DA51428	130,507
<b>TOTAL Snow Removal</b>	<b>514,655</b>		<b>639,655</b>
<b>TOTAL Transportation</b>	<b>6,028,155</b>		<b>6,324,979</b>
Other Employee Benefits (spec)	128,740	DA90898	118,390
<b>TOTAL Employee Benefits</b>	<b>128,740</b>		<b>118,390</b>
Debt Principal, Install Purch. Debt	4,601	DA97856	4,736
<b>TOTAL Debt Principal</b>	<b>4,601</b>		<b>4,736</b>
Debt Interest, Install. Purch Debt	238	DA97857	103
<b>TOTAL Debt Interest</b>	<b>238</b>		<b>103</b>
<b>TOTAL Expenditures</b>	<b>6,161,734</b>		<b>6,448,208</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,161,734</b>		<b>6,448,208</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>1,874,470</b>	<b>DA8021</b>	<b>1,717,590</b>
Prior Period Adj - Decrease In Fund Equity		DA8015	
<b>Restated Fund Equity - Beg of Year</b>	<b>1,874,470</b>	<b>DA8022</b>	<b>1,717,590</b>
ADD - REVENUES AND OTHER SOURCES	6,004,854		6,433,792
DEDUCT - EXPENDITURES AND OTHER USES	6,161,734		6,448,208
<b>Fund Equity - End of Year</b>	<b>1,717,590</b>	<b>DA8029</b>	<b>1,703,174</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	4,171,000	DA1049N	3,903,328
Est Rev - Real Property Tax Items	1,412,000	DA1099N	1,315,975
EsT. ReV. - Intergovernmental Charges	8,000	DA2399N	13,000
Est Rev - Use of Money And Property	143,000	DA2499N	85,200
Est Rev - Sale of Prop And Comp For Loss	32,000	DA2699N	50,000
Est Rev - Miscellaneous Local Sources	0	DA2799N	0
Est Rev - Interfund Revenues	350,000	DA2801N	350,000
Est Rev - State Aid	250,000	DA3099N	250,000
<b>TOTAL Estimated Revenues</b>	<b>6,366,000</b>		<b>5,967,503</b>
Estimated - Proceeds of Obligations		DA5799N	780,000
Appropriated Fund Balance	375,000	DA599N	351,440
<b>TOTAL Estimated Other Sources</b>	<b>375,000</b>		<b>1,131,440</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>6,741,000</b>		<b>7,098,943</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - Transportation	6,596,150	DA5999N	6,825,443
App - Employee Benefits	140,000	DA9199N	178,000
App - Debt Service	4,850	DA9899N	95,500
<b>TOTAL Appropriations</b>	<b>6,741,000</b>		<b>7,098,943</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>6,741,000</b>		<b>7,098,943</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash In Time Deposits	88,053	H201	1,937,714
<b>TOTAL Cash</b>	<b>88,053</b>		<b>1,937,714</b>
Cash Special Reserves	6,662,745	H230	4,714,663
<b>TOTAL Restricted Assets</b>	<b>6,662,745</b>		<b>4,714,663</b>
<b>TOTAL Assets</b>	<b>6,750,798</b>		<b>6,652,377</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Accounts Payable	1,308,000	H600	117,007
<b>TOTAL Accounts Payable</b>	<b>1,308,000</b>		<b>117,007</b>
Bond Anticipation Notes Payable	4,583,250	H626	143,000
<b>TOTAL Notes Payable</b>	<b>4,583,250</b>		<b>143,000</b>
<b>TOTAL Liabilities</b>	<b>5,891,250</b>		<b>260,007</b>
Reserve For Encumbrances	1,100,091	H821	555,187
<b>TOTAL Reserve For Encumbrances</b>	<b>1,100,091</b>		<b>555,187</b>
Capital Reserve	4,516,687	H878	5,874,343
<b>TOTAL Special Reserves</b>	<b>4,516,687</b>		<b>5,874,343</b>
Unreserved Fund Balance Unappropriated	-4,757,230	H911	-37,160
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>-4,757,230</b>		<b>-37,160</b>
<b>TOTAL Fund Equity</b>	<b>859,548</b>		<b>6,392,370</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>6,750,798</b>		<b>6,652,377</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Interest And Earnings	141,976	H2401	30,118
<b>TOTAL Use of Money And Property</b>	<b>141,976</b>		<b>30,118</b>
Grants From Local Governments	55,025	H2706	13,800
Unclassified (specify)		H2770	23,250
<b>TOTAL Miscellaneous Local Sources</b>	<b>55,025</b>		<b>37,050</b>
Fed Aid - Cap Projects		H4097	38,208
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>38,208</b>
<b>TOTAL Revenues</b>	<b>197,001</b>		<b>105,376</b>
Interfund Transfers	10,000	H5031	
<b>TOTAL Interfund Transfers</b>	<b>10,000</b>		<b>0</b>
Serial Bonds		H5710	7,958,000
Bans Redeemed From Appropriations	139,250	H5731	147,250
<b>TOTAL Proceeds of Obligations</b>	<b>139,250</b>		<b>8,105,250</b>
<b>TOTAL Other Sources</b>	<b>149,250</b>		<b>8,105,250</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>346,251</b>		<b>8,210,626</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Central Data Process & Cap Outlay		H16802	
<b>TOTAL Central Data Process &amp; Cap Outlay</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Machinery, Equip & Cap Outlay	451,402	H51302	
<b>TOTAL Machinery</b>	<b>451,402</b>		<b>0</b>
Sidewalks, Equip & Cap Outlay	111,338	H54102	92,748
<b>TOTAL Sidewalks</b>	<b>111,338</b>		<b>92,748</b>
<b>TOTAL Transportation</b>	<b>562,740</b>		<b>92,748</b>
Parks, Equip & Cap Outlay	12,467	H71102	229,007
<b>TOTAL Parks</b>	<b>12,467</b>		<b>229,007</b>
<b>TOTAL Culture And Recreation</b>	<b>12,467</b>		<b>229,007</b>
Sewage Treat Disp, Equip & Cap Outlay	1,836,355	H81302	2,153,443
<b>TOTAL Sewage Treat Disp</b>	<b>1,836,355</b>		<b>2,153,443</b>
Refuse & Garbage, Equip & Cap Outlay	26,042	H81602	39,905
<b>TOTAL Refuse &amp; Garbage</b>	<b>26,042</b>		<b>39,905</b>
Water Trans & Distrib, Equip & Cap Outlay	868,132	H83402	83,584
<b>TOTAL Water Trans &amp; Distrib</b>	<b>868,132</b>		<b>83,584</b>
Misc Home & Comm Serv, Equip & Cap Outlay	3,200	H89892	79,118
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>3,200</b>		<b>79,118</b>
<b>TOTAL Home And Community Services</b>	<b>2,733,729</b>		<b>2,356,050</b>
<b>TOTAL Expenditures</b>	<b>3,308,936</b>		<b>2,677,805</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,308,936</b>		<b>2,677,805</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year	3,822,233	H8021	859,548
Restated Fund Equity - Beg of Year	3,822,233	H8022	859,548
ADD - REVENUES AND OTHER SOURCES	346,251		8,210,626
DEDUCT - EXPENDITURES AND OTHER USES	3,308,936		2,677,805
Fund Equity - End of Year	859,548	H8029	6,392,369

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Land	1,641,390	K101	1,870,099
Buildings	24,554,163	K102	24,738,111
Improvements Other Than Buildings	7,713,768	K103	7,713,768
Machinery & Equipment	17,079,372	K104	17,608,175
Infrastructure	8,174,959	K106	9,048,796
<b>TOTAL Fixed Assets (net)</b>	<b>59,163,652</b>		<b>60,978,949</b>
<b>TOTAL Assets</b>	<b>59,163,652</b>		<b>60,978,949</b>

TOWN OF Bethlehem  
 Annual Update Document  
 For the Fiscal Year Ending 2009

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Fund Equity</b>			
Total Non-Current Govt Assets	59,163,652	K159	60,978,949
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>59,163,652</b>		<b>60,978,949</b>
<b>TOTAL Fund Equity</b>	<b>59,163,652</b>		<b>60,978,949</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>59,163,652</b>		<b>60,978,949</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

Balance Sheet

Code Description	2008	EdpCode	2009
------------------	------	---------	------

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

Balance Sheet

Code Description	2008	EdpCode	2009
------------------	------	---------	------

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SM) MISCELLANEOUS

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	1,396,403	SM1001	1,458,155
<b>TOTAL Real Property Taxes</b>	<b>1,396,403</b>		<b>1,458,155</b>
<b>TOTAL Revenues</b>	<b>1,396,403</b>		<b>1,458,155</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,396,403</b>		<b>1,458,155</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SM) MISCELLANEOUS

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Ambulance, Contr Expend	1,156,403	SM45404	1,208,155
<b>TOTAL Ambulance</b>	<b>1,156,403</b>		<b>1,208,155</b>
<b>TOTAL Health</b>	<b>1,156,403</b>		<b>1,208,155</b>
<b>TOTAL Expenditures</b>	<b>1,156,403</b>		<b>1,208,155</b>
Transfers, Other Funds	240,000	SM99019	250,000
<b>TOTAL Operating Transfers</b>	<b>240,000</b>		<b>250,000</b>
<b>TOTAL Other Uses</b>	<b>240,000</b>		<b>250,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,396,403</b>		<b>1,458,155</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year		SM8021	
Restated Fund Equity - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	1,396,403		1,458,155
DEDUCT - EXPENDITURES AND OTHER USES	1,396,403		1,458,155
Fund Equity - End of Year		SM8029	

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SS) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash In Time Deposits	926,001	SS201	1,515,924
Petty Cash	100	SS210	100
<b>TOTAL Cash</b>	<b>926,101</b>		<b>1,516,024</b>
Sewer Rents Receivable	235,757	SS360	264,895
Accounts Receivable	6,057	SS380	18,123
Unbilled Receivables	341,769	SS383	408,366
<b>TOTAL Other Receivables (net)</b>	<b>583,583</b>		<b>691,384</b>
State & Federal Receivables	35,003	SS410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>35,003</b>		<b>0</b>
Due From Other Governments	96,489	SS440	100,580
<b>TOTAL Due From Other Governments</b>	<b>96,489</b>		<b>100,580</b>
Prepaid Expenses	94,425	SS480	90,678
<b>TOTAL Prepaid Expenses</b>	<b>94,425</b>		<b>90,678</b>
<b>TOTAL Assets</b>	<b>1,735,601</b>		<b>2,398,666</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SS) SEWER

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Accounts Payable	164,112	SS600	68,685
<b>TOTAL Accounts Payable</b>	<b>164,112</b>		<b>68,685</b>
Accrued Liabilities	44,541	SS601	49,305
<b>TOTAL Accrued Liabilities</b>	<b>44,541</b>		<b>49,305</b>
Deferred Revenues	194,433	SS691	167,233
<b>TOTAL Deferred Revenues</b>	<b>194,433</b>		<b>167,233</b>
<b>TOTAL Liabilities</b>	<b>403,086</b>		<b>285,223</b>
Reserve For Encumbrances	113,142	SS821	40,533
<b>TOTAL Reserve For Encumbrances</b>	<b>113,142</b>		<b>40,533</b>
Unreserved Fund Balance Appropriated	284,000	SS910	451,878
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>284,000</b>		<b>451,878</b>
Unreserved Fund Balance Unappropriated	935,373	SS911	1,621,032
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>935,373</b>		<b>1,621,032</b>
<b>TOTAL Fund Equity</b>	<b>1,332,515</b>		<b>2,113,443</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,735,601</b>		<b>2,398,666</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SS) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	1,568,000	SS1001	1,600,000
<b>TOTAL Real Property Taxes</b>	<b>1,568,000</b>		<b>1,600,000</b>
Sewer Charges	2,179,624	SS2122	2,258,141
<b>TOTAL Departmental Income</b>	<b>2,179,624</b>		<b>2,258,141</b>
Interest And Earnings	37,532	SS2401	11,431
<b>TOTAL Use of Money And Property</b>	<b>37,532</b>		<b>11,431</b>
Sales of Equipment	2,168	SS2665	10,021
Insurance Recoveries	3,332	SS2680	25,272
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,500</b>		<b>35,293</b>
Unclassified (specify)	553	SS2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>553</b>		<b>0</b>
Interfund Revenues		SS2801	
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>0</b>
State Aid Emergency Disaster	2,061	SS3960	2,223
<b>TOTAL State Aid</b>	<b>2,061</b>		<b>2,223</b>
Fed Aid, Emergency Disaster Assistance	10,335	SS4960	13,338
<b>TOTAL Federal Aid</b>	<b>10,335</b>		<b>13,338</b>
<b>TOTAL Revenues</b>	<b>3,803,605</b>		<b>3,920,426</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,803,605</b>		<b>3,920,426</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SS) SEWER

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Sewer Administration, Pers Serv	276,574	SS81101	312,526
Sewer Administration, Equip & Cap Outlay	2,800	SS81102	
Sewer Administration, Contr Expend	167,661	SS81104	111,255
Sewer Administration, Empl Bnfts	77,792	SS81108	86,700
<b>TOTAL Sewer Administration</b>	<b>524,827</b>		<b>510,481</b>
Sanitary Sewers, Pers Serv	448,298	SS81201	478,625
Sanitary Sewers, Equip & Cap Outlay	39,611	SS81202	26,981
Sanitary Sewers, Contr Expend	714,216	SS81204	340,762
Sanitary Sewers, Empl Bnfts	155,745	SS81208	184,298
<b>TOTAL Sanitary Sewers</b>	<b>1,357,870</b>		<b>1,030,666</b>
Sewage Treat Disp, Pers Serv	426,317	SS81301	447,424
Sewage Treat Disp, Equip & Cap Outlay	112,458	SS81302	24,405
Sewage Treat Disp, Contr Expend	847,150	SS81304	599,483
Sewage Treat Disp, Empl Bnfts	128,417	SS81308	148,309
<b>TOTAL Sewage Treat Disp</b>	<b>1,514,342</b>		<b>1,219,621</b>
Joint Sewer Project, Contr Expend	15,362	SS81504	18,797
<b>TOTAL Joint Sewer Project</b>	<b>15,362</b>		<b>18,797</b>
<b>TOTAL Home And Community Services</b>	<b>3,412,401</b>		<b>2,779,565</b>
Other Employee Benefits (spec)	14,681	SS90898	19,978
<b>TOTAL Employee Benefits</b>	<b>14,681</b>		<b>19,978</b>
Debt Principal, Serial Bonds	193,000	SS97106	197,000
Debt Principal, Bond Anticipation Notes	38,750	SS97306	38,750
Debt Principal, Installment Purchase Debt	1,294	SS97856	1,332
<b>TOTAL Debt Principal</b>	<b>233,044</b>		<b>237,082</b>
Debt Interest, Serial Bonds	49,467	SS97107	32,133
Debt Interest, Bond Anticipation Notes	22,704	SS97307	70,712
Debt Interest, Installment Purchase Debt	67	SS97857	29
<b>TOTAL Debt Interest</b>	<b>72,238</b>		<b>102,874</b>
<b>TOTAL Expenditures</b>	<b>3,732,364</b>		<b>3,139,499</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,732,364</b>		<b>3,139,499</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SS) SEWER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	1,261,274	SS8021	1,332,515
Restated Fund Equity - Beg of Year	1,261,274	SS8022	1,332,515
ADD - REVENUES AND OTHER SOURCES	3,803,605		3,920,426
DEDUCT - EXPENDITURES AND OTHER USES	3,732,364		3,139,499
Fund Equity-End of Year	1,332,515	SS8029	2,113,442

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SS) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,600,000	SS1049N	1,500,230
Est Rev - Departmental Income	2,505,000	SS1299N	2,626,500
Est Rev - Use of Money And Property	45,000	SS2499N	15,950
Est Rev - Sale of Prop And Comp For Loss	0	SS2699N	
Est Rev-Miscellaneous Local Sources	0	SS2799N	
<b>TOTAL Estimated Revenues</b>	<b>4,150,000</b>		<b>4,142,680</b>
Estimated Proceeds of Obligations		SS5799N	395,000
Appropriated Fund Balance	284,000	SS599N	451,878
<b>TOTAL Estimated Other Sources</b>	<b>284,000</b>		<b>846,878</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,434,000</b>		<b>4,989,558</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SS) SEWER

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - Home And Community Services	3,922,500	SS8999N	4,379,799
App-Employee Benefits	15,000	SS9199N	24,000
App - Debt Service	368,500	SS9899N	585,759
<b>TOTAL Appropriations</b>	<b>4,306,000</b>		<b>4,989,558</b>
App - Interfund Transfer	128,000	SS9999N	
<b>TOTAL Other Uses</b>	<b>128,000</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,434,000</b>		<b>4,989,558</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SW) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Cash In Time Deposits	1,251,182	SW201	1,377,442
Petty Cash	100	SW210	100
<b>TOTAL Cash</b>	<b>1,251,282</b>		<b>1,377,542</b>
Water Rents Receivable	419,804	SW350	477,058
Accounts Receivable	7,309	SW380	36,033
Unbilled Receivables	1,041,403	SW383	1,078,016
<b>TOTAL Other Receivables (net)</b>	<b>1,468,516</b>		<b>1,591,107</b>
State & Federal Receivables	36,137	SW410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>36,137</b>		<b>0</b>
Due From Other Governments	177,044	SW440	190,172
<b>TOTAL Due From Other Governments</b>	<b>177,044</b>		<b>190,172</b>
Inventory of Materials & Supplies	6,711	SW445	9,473
<b>TOTAL Inventories</b>	<b>6,711</b>		<b>9,473</b>
Prepaid Expenses	144,146	SW480	127,256
<b>TOTAL Prepaid Expenses</b>	<b>144,146</b>		<b>127,256</b>
Cash In Time Deposits, Spec Res	5,000	SW231	5,000
<b>TOTAL Restricted Assets</b>	<b>5,000</b>		<b>5,000</b>
<b>TOTAL Assets</b>	<b>3,088,836</b>		<b>3,300,550</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SW) WATER

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Accounts Payable	397,078	SW600	248,375
<b>TOTAL Accounts Payable</b>	<b>397,078</b>		<b>248,375</b>
Accrued Liabilities	72,594	SW601	78,929
<b>TOTAL Accrued Liabilities</b>	<b>72,594</b>		<b>78,929</b>
Deferred Revenues	268,826	SW691	212,075
<b>TOTAL Deferred Revenues</b>	<b>268,826</b>		<b>212,075</b>
<b>TOTAL Liabilities</b>	<b>738,498</b>		<b>539,379</b>
Reserve For Encumbrances	400,003	SW821	117,793
<b>TOTAL Reserve For Encumbrances</b>	<b>400,003</b>		<b>117,793</b>
Reserve For Inventory	6,711	SW845	9,473
<b>TOTAL Contributed Reserve</b>	<b>6,711</b>		<b>9,473</b>
Unreserved Fund Balance Appropriated	375,000	SW910	349,585
<b>TOTAL Unreserved Fund Balance - Appropriated</b>	<b>375,000</b>		<b>349,585</b>
Unreserved Fund Balance Unappropriated	1,568,624	SW911	2,284,320
<b>TOTAL Unreserved Fund Balance - Unappropriated</b>	<b>1,568,624</b>		<b>2,284,320</b>
<b>TOTAL Fund Equity</b>	<b>2,350,338</b>		<b>2,761,171</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>3,088,836</b>		<b>3,300,550</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SW) WATER

Results of Operation

Code Description	2008	EdpCode	2009
<b>Revenues</b>			
Real Property Taxes	1,770,000	SW1001	2,010,800
<b>TOTAL Real Property Taxes</b>	<b>1,770,000</b>		<b>2,010,800</b>
Metered Water Sales	5,837,751	SW2140	5,967,936
Unmetered Water Sales	56,733	SW2142	72,276
Water Service Charges	81,785	SW2144	161,075
<b>TOTAL Departmental Income</b>	<b>5,976,269</b>		<b>6,201,287</b>
Interest And Earnings	50,326	SW2401	15,382
Rental of Real Property, Other Govts	112,456	SW2410	115,019
<b>TOTAL Use of Money And Property</b>	<b>162,782</b>		<b>130,401</b>
Sales, Other	11,448	SW2655	13,050
Insurance Recoveries	41,213	SW2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>52,661</b>		<b>13,050</b>
Unclassified (specify)	2,613	SW2770	9,443
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,613</b>		<b>9,443</b>
State Aid Emergency Disaster		SW3960	2,591
<b>TOTAL State Aid</b>	<b>0</b>		<b>2,591</b>
Fed Aid, Emergency Disaster Assistance		SW4960	15,547
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>15,547</b>
<b>TOTAL Revenues</b>	<b>7,964,325</b>		<b>8,383,119</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,964,325</b>		<b>8,383,119</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SW) WATER

Results of Operation

Code Description	2008	EdpCode	2009
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	15,000	SW19304	
<b>TOTAL Judgements And Claims</b>	<b>15,000</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>15,000</b>		<b>.0</b>
Water Administration, Pers Serv	277,905	SW83101	288,051
Water Administration, Equip & Cap Outlay	15,000	SW83102	5,022
Water Administration, Contr Expend	161,746	SW83104	151,995
Water Administration, Empl Bnfts	67,601	SW83108	75,961
<b>TOTAL Water Administration</b>	<b>522,252</b>		<b>521,029</b>
Source Supply Pwr & Pump, Equip & Cap Outlay	14,300	SW83202	12,100
Source Supply Pwr & Pump, Contr Expend	1,343,266	SW83204	1,354,857
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>1,357,566</b>		<b>1,366,957</b>
Water Purification, Pers Serv	967,838	SW83301	961,314
Water Purification, Equip & Cap Outlay	189,240	SW83302	378,431
Water Purification, Contr Expend	1,750,946	SW83304	1,692,511
Water Purification, Empl Bnfts	342,302	SW83308	364,235
<b>TOTAL Water Purification</b>	<b>3,250,326</b>		<b>3,396,491</b>
Water Trans & Distrib, Pers Serv	558,803	SW83401	553,097
Water Trans & Distrib, Equip & Cap Outlay	105,382	SW83402	23,057
Water Trans & Distrib, Contr Expend	577,798	SW83404	528,608
Water Trans & Distrib, Empl Bnfts	191,002	SW83408	207,829
<b>TOTAL Water Trans &amp; Distrib</b>	<b>1,432,985</b>		<b>1,312,591</b>
Common Water Supply, Contr Expend	532,468	SW83504	123,991
<b>TOTAL Common Water Supply</b>	<b>532,468</b>		<b>123,991</b>
<b>TOTAL Home And Community Services</b>	<b>7,095,597</b>		<b>6,721,059</b>
Other Employee Benefits (spec)	39,011	SW90898	35,442
<b>TOTAL Employee Benefits</b>	<b>39,011</b>		<b>35,442</b>
Debt Principal, Serial Bonds	492,000	SW97106	518,000
Debt Principal, Bond Anticipation Notes	100,500	SW97306	108,500
Debt Principal, Installment Purchase Debt	1,294	SW97856	1,332
<b>TOTAL Debt Principal</b>	<b>593,794</b>		<b>627,832</b>
Debt Interest, Serial Bonds	567,276	SW97107	539,172
Debt Interest, Bond Anticipation Notes	63,877	SW97307	48,754
Debt Interest, Installment Purchase Debt	67	SW97857	29
<b>TOTAL Debt Interest</b>	<b>631,220</b>		<b>587,955</b>
<b>TOTAL Expenditures</b>	<b>8,374,622</b>		<b>7,972,288</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>8,374,622</b>		<b>7,972,288</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SW) WATER

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity-Beginning of Year	2,760,635	SW8021	2,350,338
Restated Fund Equity - Beg of Year	2,760,635	SW8022	2,350,338
ADD - REVENUES AND OTHER SOURCES	7,964,325		8,383,119
DEDUCT - EXPENDITURES AND OTHER USES	8,374,622		7,972,288
Fund Equity-End of Year	2,350,338	SW8029	2,761,169

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SW) WATER

Budget Summary

Code Description	2009	EdpCode	2010
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	2,010,800	SW1049N	1,910,800
Est Rev - Departmental Income	6,717,600	SW1299N	6,877,600
Est Rev - Use of Money And Property	183,000	SW2499N	146,100
Est Rev - Sale of Prop And Comp For Loss	13,000	SW2699N	10,000
Est Rev-Miscellaneous Local Sources	600	SW2799N	600
Est Rev - Interfund Revenues		SW2801N	370,000
<b>TOTAL Estimated Revenues</b>	<b>8,925,000</b>		<b>9,315,100</b>
Estimated Proceeds of Obligations		SW5799N	355,000
Appropriated Fund Balance	375,000	SW599N	349,585
<b>TOTAL Estimated Other Sources</b>	<b>375,000</b>		<b>704,585</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>9,300,000</b>		<b>10,019,685</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(SW) WATER

Budget Summary

Code Description	2009	EdpCode	2010
<b>Appropriations</b>			
App - Home And Community Services	7,990,900	SW8999N	8,589,308
App-Employee Benefits	45,000	SW9199N	48,000
App - Debt Service	1,264,100	SW9899N	1,382,377
<b>TOTAL Appropriations</b>	<b>9,300,000</b>		<b>10,019,685</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>9,300,000</b>		<b>10,019,685</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Time Deposits	49,767	TA201	76,823
<b>TOTAL Cash</b>	<b>49,767</b>		<b>76,823</b>
Due From Other Funds	148,147	TA391	152,501
<b>TOTAL Due From Other Funds</b>	<b>148,147</b>		<b>152,501</b>
Cash, Special Reserves	83,495	TA230	103,977
<b>TOTAL Restricted Assets</b>	<b>83,495</b>		<b>103,977</b>
<b>TOTAL Assets</b>	<b>281,409</b>		<b>333,301</b>

TOWN OF Bethlehem  
 Annual Update Document  
 For the Fiscal Year Ending 2009

(TA) AGENCY

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Liabilities</b>			
Disability Insurance	6,072	TA19	5,931
Guaranty & Bid Deposits	110,389	TA30	130,978
Bail Deposits	20,689	TA35	34,839
Other Funds (specify)	144,259	TA85	161,553
<b>TOTAL Agency Liabilities</b>	<b>281,409</b>		<b>333,301</b>
<b>TOTAL Liabilities</b>	<b>281,409</b>		<b>333,301</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>281,409</b>		<b>333,301</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

Balance Sheet

Code Description	2008	EdpCode	2009
------------------	------	---------	------

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

Balance Sheet

Code Description	2008	EqpCode	2009
------------------	------	---------	------

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

Results of Operation

Code Description	2008	EdpCode	2009
------------------	------	---------	------

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

Results of Operation

Code Description	2008	EdpCode	2009
------------------	------	---------	------

TOWN OF Bethlehem  
 Annual Update Document  
 For the Fiscal Year Ending 2009

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2008	EdpCode	2009
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
Fund Equity - Beginning of Year		V8021	
Restated Fund Equity - Beg of Year		V8022	
Fund Equity - End of Year		V8029	

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>Assets</b>			
Total Non-Current Govt Liabilities	13,277,648	W129	21,809,560
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>13,277,648</b>		<b>21,809,560</b>
<b>TOTAL Assets</b>	<b>13,277,648</b>		<b>21,809,560</b>

TOWN OF Bethlehem  
Annual Update Document  
For the Fiscal Year Ending 2009

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2008	EdpCode	2009
<b>General Long Term Debt</b>			
Landfill Closure & Post Closure	100,000	W684	100,000
Installment Purchase Debt	86,148	W685	
Judgments And Claims Payable	43,500	W686	60,000
Compensated Absences	333,000	W687	1,841,560
<b>TOTAL Other Liabilities</b>	<b>562,648</b>		<b>2,001,560</b>
Bonds Payable	12,715,000	W628	19,808,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>12,715,000</b>		<b>19,808,000</b>
<b>TOTAL Liabilities</b>	<b>13,277,648</b>		<b>21,809,560</b>
<b>TOTAL General Long Term Debt</b>	<b>13,277,648</b>		<b>21,809,560</b>

TOWN OF Bethlehem  
Financial Comments  
For the Fiscal Year Ending 2009

TOWN OF Bethlehem  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2005000002	EDPCODE	Amount
Month and Year of Issue		12/15/2005
Purpose of Issue		ater & Sewer Projects
Current Interest Rate		3.2900
Outstanding Beginning of Year	2P18661	683,750
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	683,750
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		12/10/2009

Bond Anticipation Note No. 2004000002	EDPCODE	Amount
Month and Year of Issue		12/16/2004
Purpose of Issue		ater & Sewer Projects
Current Interest Rate		2.0900
Outstanding Beginning of Year	2P18661	1,718,500
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	1,718,500
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		12/10/2009

Bond Anticipation Note No. 2000000008	EDPCODE	Amount
Month and Year of Issue		8/24/2000
Purpose of Issue		No Beth Wtr Main
Current Interest Rate		1.5300
Outstanding Beginning of Year	2P18661	181,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	38,000
Outstanding End of the Fiscal Year	2P18667	143,000
Final Maturity Date		8/5/2010

TOWN OF Bethlehem  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2008000002	EDPCODE	Amount
Month and Year of Issue		12/11/2008
Purpose of Issue		Pump Station Projects
Current Interest Rate		2.6600
Outstanding Beginning of Year	2P18661	2,000,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	2,000,000
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		12/10/2009

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		4,583,250
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		4,440,250
Outstanding End of Year		143,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	4,293,000

TOWN OF Bethlehem  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2009000001	EDPCODE	Amount
Month and Year of Issue		12/9/2009
Purpose of Issue		Public Improvement
Current Interest Rate		3.2500
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	7,958,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	
Outstanding End of the Fiscal Year	2P18677	7,958,000
Final Maturity Date		12/1/2037

Bond No. 2004000001	EDPCODE	Amount
Month and Year of Issue		12/1/2004
Purpose of Issue		Water Treatment Plant
Current Interest Rate		5.0000
Outstanding Beginning of Year	2P18671	10,180,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	500,000
Outstanding End of the Fiscal Year	2P18677	9,680,000
Final Maturity Date		3/1/2022

Bond No. 2000000005	EDPCODE	Amount
Month and Year of Issue		11/1/1991
Purpose of Issue		Public Improvement Wtr
Current Interest Rate		6.1000
Outstanding Beginning of Year	2P18671	57,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	18,000
Outstanding End of the Fiscal Year	2P18677	39,000
Final Maturity Date		7/15/2011

Total Bond		Amount
Outstanding Beginning of Year		10,237,000
Prior Year Adjustment		0
Issued During Fiscal Year		7,958,000
Paid During Fiscal Year		518,000
Outstanding End of Year		17,677,000

0

TOWN OF Bethlehem  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

Water and Other Purposes Exempt From Constitutional Debt Limit

Installment Purchase Contract No. 2003000001	EDPCODE	Amount
Month and Year of Issue		5/9/2003
Purpose of Issue		Emergency Radio System
Current Interest Rate		2.9030
Outstanding Beginning of Year	3P61	86,147
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	3P63	0
Paid During the Fiscal Year		
(do not include renewals here)	3P65	86,147
Outstanding End of the Fiscal Year	3P67	0
Final Maturity Date		11/9/2009

Total Installment Purchase Contract		Amount
Outstanding Beginning of Year		86,147
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		86,147
Outstanding End of Year		0

0

TOWN OF Bethlehem  
Statement of Indebtedness  
For the Fiscal Year Ending 2009

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2000000013	EDPCODE	Amount
Month and Year of Issue		11/1/1991
Purpose of Issue		Pub Imprv Swr
Current Interest Rate		6.1000
Outstanding Beginning of Year	2P18771	598,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	197,000
Outstanding End of the Fiscal Year	2P18777	401,000
Final Maturity Date		7/1/2011

Bond No. 2008000001	EDPCODE	Amount
Month and Year of Issue		4/1/2008
Purpose of Issue		JYS Police Retirement
Current Interest Rate		4.5000
Outstanding Beginning of Year	2P18771	1,880,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	150,000
Outstanding End of the Fiscal Year	2P18777	1,730,000
Final Maturity Date		4/1/2018

Total Bond		Amount
Outstanding Beginning of Year		2,478,000
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		347,000
Outstanding End of Year		2,131,000

0

\*\*\*\*\*  
\*\*\*\*\*

Total of All Indebtedness  
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		17,384,397
Prior Year Adjustment		0
Issued During Fiscal Year		7,958,000
Paid During Fiscal Year		5,391,397
Outstanding End of Year		19,951,000

TOWN OF Bethlehem  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2009

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$2,250.00
Demand Deposits	9Z2011	\$663,314.00
Time Deposits	9Z2021	\$11,665,654.00
Total		\$12,331,218.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$2,101,620.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$10,374,323.00
Total		\$12,475,943.00
 <b>INVESTMENTS:</b>		
- 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 2009

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6268	\$3,296,658	\$0	\$0	\$3,296,658
****-5709	\$440,016	\$284	\$0	\$440,300
****-4788	\$103,977	\$0	\$0	\$103,977
****-7035	\$17,786	\$0	\$0	\$17,786
****-4653	\$2,421,171	\$0	\$0	\$2,421,171
****-4129	\$509,198	\$0	\$0	\$509,198
****-8753	\$534,073	\$0	\$0	\$534,073
****-4066	\$4,248,486	\$0	\$0	\$4,248,486
****-0149	\$481,882	\$29,584	\$217,531	\$293,935
****-1541	\$10	\$130,155	\$0	\$130,165
****-1785	\$55,750	\$0	\$0	\$55,750
****-0884	\$27,001	\$0	\$0	\$27,001
****-3678	\$55,758	\$0	\$45,618	\$10,140
****-5021	\$8,028	\$0	\$0	\$8,028
****-3768	\$61,029	\$0	\$36,330	\$24,699
****-0298	\$2,969	\$916	\$1,625	\$2,260
****-9720	\$10,964	\$0	\$0	\$10,964
****-9187	\$12,723	\$0	\$0	\$12,723
****-9738	\$16,560	\$0	\$0	\$16,560
****-1991	\$6,811	\$0	\$6,811	\$0
****-2369	\$78,102	\$0	\$0	\$78,102
****-0025	\$81,992	\$0	\$0	\$81,992
****-0000	\$5,000	\$0	\$0	\$5,000
Total Adjusted Bank Balance				\$12,328,968
Petty Cash				\$2,250.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$12,331,218
Total Cash Balance All Funds				9ZCASHB * \$12,331,218

\* Must be equal

TOWN OF Bethlehem  
Local Government Questionnaire  
For the Fiscal Year Ending 2009

	<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>No</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 2009

Total Full Time Employees:		242			
Total Part Time Employees:		312			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$888,320.00	191	109	
90158	Police and Fire Retirement	\$486,107.00	52		
90258	Local Pension Fund				
90308	Social Security	\$1,142,090.00	243	312	
90408	Worker's Compensation Insurance	\$571,102.00	243	312	
90458	Life Insurance	\$6,850.00	243		
90508	Unemployment Insurance	\$14,801.00	243		
90558	Disability Insurance	\$15,659.00	243		
90608	Hospital and Medical (Dental) Insurance	\$2,003,169.00	243		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$417,719.00			138
<b>Total</b>		<b>\$5,545,817.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$5,545,817.00</b>			

TOWN OF Bethlehem  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2009

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$181,327	102,277	gallons	
Diesel Fuel	\$185,551	93,949	gallons	
Fuel Oil	\$81,123	43,877	gallons	
Natural Gas	\$38,561	32,134	cubic feet	
Electricity	\$1,030,528	6,605,948	kilowatts	
Coal			tons	

**TOWN OF BETHLEHEM, NEW YORK**  
**NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Office of the State Comptroller's (OSC) Annual Financial Report Update Document (AFRUD) for the Town of Bethlehem has been prepared in conformity with OSC guidelines. The more significant of the government's accounting policies are described below.

**A. Financial Reporting Entity**

The Town of Bethlehem, New York, primary government, was incorporated in 1793, and is governed by the Charter of the Town of Bethlehem, the Town Law and other general laws of the State of New York and various local laws and ordinances. The Town Board is the legislative body responsible for the overall operation of the Town and consists of the Supervisor and four council members. The Supervisor serves as the chief executive officer and the chief fiscal officer of the Town.

The Town provides the following basic services: public safety, police protection, parks and recreation, sewer, water, and highway maintenance.

The AFRUD includes all funds and account groups over which the Town Officials exercise oversight responsibility. Oversight responsibility is determined on the basis of financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

**B. Basis of Presentation**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specified regulations, restrictions or limitations. The various funds are summarized by type in the AFRUD. Certain funds of the Town are utilized to account for resources derived from and/or expenditures applicable to an area less than the entire Town. The following fund types and account groups are used:

1. Governmental Funds Types - are those through which most governmental functions are financed. They account for the acquisition, use, and balances of the government's expendable financial resources according to the purposes for which they may or must be used. The measurement focus is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources).
  - a. General Fund - To account for all unrestricted resources except those required to be accounted for in another fund. The General Fund consists of the General-Townwide Fund. It operates within the financial limits of an annual budget adopted by the Town Board.

TOWN OF BETHLEHEM, NEW YORK  
NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
FOR THE YEAR ENDED DECEMBER 31, 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- b. Special Revenue Funds - To account for the proceeds of specific revenue sources other than major capital projects or to finance specified activities as required by law or administrative regulations. Funds operate within the financial limits of an annual budget adopted by the Town Board and consist of the following:
    - 1. Water District Fund - The Town has an operating water district. Water District #1 supplies water to residents in part of the Town. Revenues are obtained from property taxes, special assessments, and metered water sales.
    - 2. Ambulance District Funds - There are three ambulance districts throughout the Town. Each district levies taxes on property owners within the District. Expenditures are made for providing ambulance service and advanced life support.
    - 3. Sewer District Funds - The Town has three operating sewer districts. Their revenues are obtained primarily from property taxes.
    - 4. Highway Fund – Is used to account for the revenues and expenditures of repairs and improvements to town highways, purchase, repair, maintenance, and storage of highway machinery, tools, and equipment, pursuant to Section 133 of the Highway Law, controlling weeds and brush along highways and snow removal from highways.
    - 5. Special Grant Fund - Used to account for funds received from the Federal government to operate a public housing program for eligible low-income families and the elderly through an authorized public housing agency.
  - c. Capital Projects Funds - To account for financial resources segregated for the acquisition of major capital facilities. Financing is generally provided from the proceeds of bond and note sales, transfers from other funds, and/or Federal and State grants.
- 2. Fiduciary Funds - Fiduciary Funds are used to account for assets held by the Town in a trustee or custodial capacity.
    - a. Trust and Agency Funds - To account for assets held by the Town as trustee or agent for individuals, private organizations, and other governmental units.
  - 3. Account Groups - Account groups are used to establish accounting control and accountability for general fixed assets and general long-term debt. The account group is not a "fund". It is concerned with measurement of financial position and not results of operations.
    - a. The Non-current Governmental Liability Account Group - used to account for all long-term debt.

TOWN OF BETHLEHEM, NEW YORK  
NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
FOR THE YEAR ENDED DECEMBER 31, 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- b. The Non-current Governmental Assets Account Group - used to account for land, buildings, improvements other than buildings, certain infrastructure assets, and equipment utilized for general government purposes. However, the Town has not had a physical inventory recently to determine the completeness of the account group.

**C. *Basis of Accounting/Measurement Focus***

Basis of accounting refers to when revenues and expenditures/expenses and the related assets and liabilities are recognized in the accounts and reported in the statutory financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus. Measurement focus is the determination of what is measured, i.e., expenditures or expenses.

- 1. Governmental Funds - The modified accrual basis of accounting is followed by the governmental funds. Using this basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter, within 60 days, to be used to pay liabilities of the current period.

Material revenue sources considered susceptible to accrual include real property taxes, State and Federal aid, sales tax, and certain user charges in the special revenue funds. For those types of revenue sources, such as grants, where expenditures are the prime factor for determining eligibility, revenues are recognized when the expenditure is made unless it has not been received within 60 days after the fiscal year has ended.

Expenditures are recorded when the fund liability is incurred except that:

- a. Expenditures for prepaid expenses and some inventory-type items are recognized at the time of the disbursements. The Town has chosen to recognize an inventory value for gasoline, fleet maintenance items, yard stock (such as pipes and manholes), and for computer-related supplies. Inventory is valued at cost using a weighted average.
- b. Principal and interest on indebtedness are not recognized as an expenditure until due.
- c. Compensated absences, such as vacation and sick leave which vests or accumulates, are charged as expenditure when paid. See Note 2.
- d. Pension costs are recognized as an expenditure when due. See Note 2.

**D. *Property Taxes and Collections***

Town real property taxes are levied together with Albany County property taxes annually no later than January 1<sup>st</sup> and become a lien on January 1<sup>st</sup>. Taxes for County purposes are levied together with taxes for Town and special district purposes as a single bill.

TOWN OF BETHLEHEM, NEW YORK  
NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
FOR THE YEAR ENDED DECEMBER 31, 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The Town is responsible for collecting Town and County taxes; however, the Town is authorized to satisfy its entire tax roll from the first taxes collected. The balance and subsequent collections are remitted to the County and the County is responsible for the collection of delinquent taxes.

**E. *General Budget Policies***

1. The Town employs the following budgetary procedures:
  - a. No later than September 30, the Budget Officer submits a tentative budget to the Town Board for the fiscal year commencing the following January 1<sup>st</sup>. The tentative budget includes proposed expenditures and the proposed means of financing for all funds of the Town. Capital projects are budgeted for at the start of each project.
  - b. After public hearings are conducted to obtain taxpayer comments, but no later than November 20, the Town Board adopts the budget.
  - c. All revisions that alter an appropriation of any department or fund must be approved by the Town Board.
2. Encumbrances:
  - a. Encumbrances are reservations of fund balance for outstanding purchase commitments. Expenditures for such commitments are recorded in the period in which the liability is incurred.
3. Budget Basis of Accounting:
  - a. Budgets are adopted annually on a basis consistent with OSC guidelines. Appropriations authorized for the current year are increased by the amount of encumbrances, if any, carried forward from the prior year.

**F. *Vacation and Compensatory Time***

Town employees are granted vacation and compensatory time in varying amounts. In the event of termination or upon retirement, certain employees are entitled to payment for accumulated vacation and compensatory time at various rates subject to certain maximum limitations.

Payment of vacation and compensatory time recorded in the general long-term debt account group is dependent upon many factors; therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available for the payment of vacation and compensatory time.

TOWN OF BETHLEHEM, NEW YORK  
NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
FOR THE YEAR ENDED DECEMBER 31, 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Estimated vacation and compensatory time accumulated by governmental fund type employees and additional salary related payments have been recorded in the general long-term debt account group.

***G. Post-Retirement Health Insurance Benefits***

In addition to providing pension benefits, the Town provides certain health care benefits for retired employees and their spouses. Those benefits are provided through payments to an insurance company. The Town recognizes the cost of providing these benefits to 104 retirees, by expensing the annual insurance premiums, which were approximately \$417,700 for 2009. The town has not adopted generally accepted accounting principles which require the employer to recognize the future value of retiree benefits other than pension benefits as a liability in the period in which the benefits are earned, which has the potential to significantly increase the reported obligations of the Town.

***H. Retirement Plans***

The Town provides retirement benefits for its employees through contributions to the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement Systems. The systems provide various plans and options, some of which require employee contributions.

***I. Deferred Compensation Plan***

Employees of the Town may elect to participate in the Town's Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years, usually after retirement. Under the terms of the amended Plan agreement, these monies are not subject to the claims of the Town's general creditors after they are paid to the Plan's Trustee.

***J. Estimates***

The preparation of these statutory financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

The Town has not provided for a complete estimate of sales tax revenue because the available information does not report the final adjustments, if any, that may be imposed by the State as a result of their tax enforcement procedures.

TOWN OF BETHLEHEM, NEW YORK  
 NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Self-Insurance**

1. Workers' Compensation Section 207-C

The Town has retained a portion of the liability to cover losses under Section 207-C of the General Municipal Law for police officers. Certain employees are entitled to their full pay when out on leave. The Town is required to cover any amount of losses not reimbursed by Workers' Compensation.

The Town establishes a liability for reported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represents changes in those aggregate liabilities for the Town:

Unpaid claims and claim adjustment expenses at January 1, 2009	\$ 146,000
Increase in provision for incurred events of prior years	1,573,191
Payments made of claims	<u>(81,631)</u>
Unpaid Claims and Claim Adjustment Expenses at December 31, 2009	<u>\$1,637,560</u>
Unpaid claims and claim adjustment expenses at January 1, 2008	\$ 254,000
Decrease in provision for incurred events of prior years	(473)
Payments made of claims	<u>(107,527)</u>
Unpaid Claims and Claim Adjustment Expenses at December 31, 2008	<u>\$ 146,000</u>

**L. Property Plant and Equipment - General**

Fixed assets purchased for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at cost in the General Fixed Assets Account Group. Contributed fixed assets are recorded at fair market value at the date received.

Fixed assets consisting of certain infrastructure type improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have been capitalized as infrastructure.

No depreciation has been provided on general fixed assets, nor has interest on general fixed assets construction in progress been capitalized.

The Town does not maintain adequate subsidiary records of general fixed assets to substantiate the balances, therefore; fixed assets are not accounted for at cost or an estimate of cost as required by OSC.

TOWN OF BETHLEHEM, NEW YORK  
NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
FOR THE YEAR ENDED DECEMBER 31, 2009

**2. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. Assets**

1. Cash and Investments

The Town's investment policies are governed by State statutes. In addition, the Town has its own written investment policy. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within New York State. The Comptroller is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, certificates of participation, and obligations of New York State, or its localities.

Collateral is required for demand deposits and certificates of deposit not covered by federal deposit insurance. Obligations that may be pledged as collateral include obligations of the United States and its agencies and obligations of the State of New York, its municipalities and school districts.

At year-end, the book amount of the Town's (the primary government) deposits was \$12,328,968 (excluding \$2,250 in petty cash) and the bank balance was \$12,475,943. The insured and collateral status of the year-end bank balance was as follows:

Covered by federal deposit insurance	\$ 2,101,620
Collateralized with securities held by a third party custodian for the benefit of the Town pursuant to a three-party custody agreement	<u>10,374,323</u>
<b>Total</b>	<b><u>\$12,475,943</u></b>

Investments at December 31, 2009 consist of money market accounts and bank certificates of deposit.

2. Restricted Cash

Restricted cash consists of:

Restricted cash of \$5,000 in the Water Fund consists of deposits held by New York State as the Town's required share of grants and betterment agreements. The balance at December 31, 2009 was \$5,000.

Capital Projects Funds - Restricted cash consists of \$6,652,377 for various capital reserves.

Agency - Restricted cash of \$103,977 consists of cash held to ensure performance by contractors and \$12,724 of drug/asset forfeiture monies.

TOWN OF BETHLEHEM, NEW YORK  
 NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

**2. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12/31/08	Additions	Deletions	Balance 12/31/09
Land	\$ 1,641,390	\$ 228,709	\$ 0	\$ 1,870,099
Buildings	24,554,163	183,948	0	24,738,111
Improvements Other than Buildings	7,713,768	0	0	7,713,768
Machinery and Equipment	17,079,372	989,505	460,702	17,608,175
Infrastructure	8,174,959	873,837	0	9,048,796
<b>TOTAL</b>	<b>\$59,163,652</b>	<b>\$2,275,999</b>	<b>\$460,702</b>	<b>\$60,978,949</b>

4. Prepaid Expenses

The Town elected to prepay its required contributions to the New York State and Local Employees' Retirement System, the New York State Local Police and Fire Retirement Systems, and the Public Employees' Group Life Insurance Plan. The prepayment is equal to \$1,335,852 as of December 31, 2009 (see Note 2.B.1). The balance at December 31, 2009 consists of:

<u>Fund</u>	<u>Amount</u>
General	\$ 918,135
Highway - Town-Wide	199,783
Water	127,256
Sewer	<u>90,678</u>
<b>Total</b>	<b><u>\$1,335,852</u></b>

In September of 2009, the Town upgraded its firewall system by prepaying the subscription cost of \$4,968. A portion of the cost, \$2,484, will be recognized as expense in 2010 with the remaining \$2,484 to be recognized in 2011.

**B. Liabilities**

1. Pension Plans

General Information

The Town of Bethlehem participates in the New York State and Local Employees' Retirement System (ERS), the New York State Local Police and Fire Retirement Systems (PFRS), and the Public Employees' Group Life Insurance Plan (the Systems). The Systems are cost-sharing multiple-employer, public employee retirement systems. The Systems offer a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

TOWN OF BETHLEHEM, NEW YORK  
NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
FOR THE YEAR ENDED DECEMBER 31, 2009

**2. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

Plan Description

The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of its funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12208.

Funding Policies

The Systems are noncontributory except for employees who joined the Systems after July 27, 1976, who contribute 3% of their salary, until such time as they achieve ten years of service credit. Under the authority of the NYSRSSL, the Comptroller annually certifies the rates used in computing the employers' contributions.

Chapter 49 of the Laws of 2003 of the State of New York was enacted which made the following changes to the Systems:

- Requires minimum contributions by employers of 4.5% of payroll every year, including years in which the investment performance would make a lower contribution possible.
- Changes the cycle of annual billing such that the contribution for a given fiscal year will be based on the value of the pension fund on the prior April 1<sup>st</sup> (billings due February 2010 would be based on the pension value as of March 31, 2009).

Chapter 260 of the Laws of New York State changed the annual payment due date for employers who participate in the Systems. The December 15 payment due date changed to February 1. The covered salary period (April 1 - March 31) will not change for the calculation.

**TOWN OF BETHLEHEM, NEW YORK  
NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**2. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

The pension expense for 2009 was prepaid in December 2008, in order to receive the discount offered by the State Retirement System. Prepaying the 2010 pension expense of \$1,338,011 resulted in a savings to the Town of \$12,934 as of December 31, 2009. In 2008, the Town paid an additional \$1,603,508 as a lump sum payment for past service costs under Section 384E and 384E(B) of the New York State Police Retirement System which accounts for the significant PFRS payment made in 2008. The Town's contributions made to the Systems were equal to 100 percent of the contributions required for each year. The contributions in the current and two preceding years were:

	<u>ERS</u>	<u>PFRS</u>
2009	\$888,320	\$ 486,107
2008	956,605	2,440,758
2007	989,847	479,358

2. Short-Term Debt

a. Bond Anticipation Notes

Liabilities for bond anticipation notes (BAN'S) for construction are accounted for in the capital projects fund. Principal payments must be made annually on BANs that the Town has outstanding. State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue, however; BANs issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

<u>Fund</u>	<u>Description</u>	<u>Interest Rate</u>	<u>Amount</u>
Water	No. Bethlehem Transmission Main	1.53%	<u>\$143,000</u>

3. Long-Term Debt

a. At December 31, 2009, the total outstanding debt of serial bonds and BAN's of the Town aggregated \$19,951,000. Of this amount, \$2,131,000 was subject to the constitutional debt limit and represented approximately .95% of its debt limit.

**TOWN OF BETHLEHEM, NEW YORK**  
**NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

**2. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

- b. Serial Bonds - The Town borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are guaranteed by the full faith and credit of the Town, are recorded in the Non-current Governmental Liability Account Group. The provision to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.
- c. Other Long-Term Debt - In addition to the above long-term debt, the Town had the following noncurrent liabilities:
- Compensated Absences. Represents the value of the earned and unused portion of the liability for compensated absences.
  - Judgments and Claims. Represents the non-current portion of the estimated liability for various legal actions taken against the Town – See Note 3.D.
  - Installment Purchase Debt. Represents the total of future installments due on capital lease obligations.
  - Workers' Compensation. See Note 3.C.
  - Landfill Closure and Post Closure. See Notes 3.A and 3.B.
- d. Summary Long-Term Debt - The following is a summary of long-term liabilities outstanding at December 31, 2009. All liabilities are within the General Long-Term Debt Account Group:

Serial Bonds	\$19,808,000
Workers' Compensation	1,637,560
Compensated Absences	204,000
Landfill Closure and Post Closure	100,000
Judgments and Claims	<u>60,000</u>
<b>Total Long-Term Debt</b>	<b><u>\$21,809,560</u></b>

- e. The following is a summary of changes in long-term liabilities outstanding in the Non-current Governmental Liability Account Group at December 31, 2009:

	Serial Bonds	Workers' Compensation	Compensated Absences	Judgments and Claims	Landfill Closure & Post Closure	Installment Purchase Loans
Balance 12/08	\$12,715,000	\$ 146,000	\$187,000	\$43,500	\$100,000	\$86,148
Issued	7,958,000	0	0	0	0	0
Redeemed	(865,000)	0	0	0	0	(86,148)
Other Net Change	0	1,491,560	17,000	16,500	0	0
Balance 12/09	\$19,808,000	\$1,637,560	\$204,000	\$60,000	\$100,000	\$ 0

TOWN OF BETHLEHEM, NEW YORK  
 NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

**2. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

A summary of serial bonds outstanding at December 31, 2009:

Description by Fund(s)	Original Date Issued	Original Amount	Rate (%)	Date Final Maturity	Outstanding at 12/31/09
Water, Sewer	1991	\$ 4,125,000	6.20	2011	\$ 440,000
Water	2004	12,105,000	5.00	2022	9,680,000
General	2008	1,880,000	4.50	2018	1,730,000
General, Water, And Sewer	2009	7,985,000	3.25	2037	7,958,000
<b>Total Outstanding</b>					<b>\$19,808,000</b>

The payments for future debt service requirements as of December 31, 2009 are as follows:

	Principal	Interest
2010	\$ 1,063,000	\$ 936,498
2011	1,105,000	880,775
2012	930,000	822,375
2013	975,000	775,525
2014	1,030,000	727,088
2015 - 2019	5,750,000	2,812,242
2020 - 2024	4,130,000	1,430,823
2025 - 2029	1,560,000	925,725
2030 - 2034	1,910,000	565,584
2035 - 2037	1,355,000	123,525
<b>Total</b>	<b>\$19,808,000</b>	<b>\$10,000,160</b>

The Town had entered into non-cancelable capital leases used to purchase equipment. The final lease payment was made in 2009.

- f. Serial bonds have been authorized for water improvements, but have not been issued as of December 31, 2009, in the amount of \$11,776,000.

**C. *Interfund Receivables and Payables***

Balances of receivables and (payables) at December 31, 2009 are as follows:

General Fund	<u>\$(152,501)</u>	Trust and Agency	<u>\$152,501</u>
--------------	--------------------	------------------	------------------

TOWN OF BETHLEHEM, NEW YORK  
 NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

**2. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

**D. Deferred Revenue**

The following chart summarizes deferred revenue at December 31, 2009:

	General Fund	Highway Fund	Water Fund	Sewer Fund	Special Grant
FEMA/SEMO Aid	\$ 40,049				
NYS Grants	183,095				
Prepaid 2010 Taxes	10,511	\$19,949	\$ 9,626	\$ 8,601	
Parks Programs	32,361				
Usage Fees			202,449	158,632	
Prepaid Water Tower Rents	3,000				
Rental Assistance					\$55,804
Other Deferred	11,796				
Customer deposits	66,994				
<b>Total</b>	<b>\$347,806</b>	<b>\$19,949</b>	<b>\$212,075</b>	<b>\$167,233</b>	<b>\$55,804</b>

**E. Fund Equity**

1. Allocation of Fund Balance

Certain funds of the Town apply to areas less than the entire Town. The fund equity at the balance sheet date is allocated as follows:

	General Fund	Special Revenue Funds
Government Wide	\$3,902,087	\$1,700,616
Special Districts	0	4,874,611
<b>Totals</b>	<b>\$3,902,087</b>	<b>\$6,575,227</b>

TOWN OF BETHLEHEM, NEW YORK  
 NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

**2. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

2. Reserves  
 a. Capital Reserves

Established pursuant to General Municipal Law (GML), Section 6-C, to establish a capital reserve fund for:

Capital Projects Funds:

Improvements and equipment	\$ 496,459
Recreational facilities	496,956
Fire tower and additions and improvement	55,372
Highway equipment	485,975
Reconstruction of water facilities	1,941,567
Reconstruction of sewer facilities	445,081
Pump station	<u>1,750,960</u>

**Total GML Section 6-C** \$5,672,370

Established pursuant to GML, Section 6-O, to establish a solid waste management facility reserve fund for the purpose of paying for closure or post-closure care costs for the general fund - Town-wide. At December 31, 2009, the balance of the reserve was \$201,972.

Total Capital Reserves under GML Sections 6-C and 6-O \$5,973,043

Unreserved fund balance, unappropriated in the deficit amount of \$37,160 as of December 31, 2009 related to:

Total deficits	\$(83,876)
Total unreserved fund balances	<u>46,716</u>
Net Unreserved Fund Balance, Unappropriated	<u>\$(37,160)</u>

- b. Inventory Reserves

The General Fund, Highway Fund, and Water Fund have reserves for inventory in the amounts of \$46,550, \$361,758, and \$9,473, respectively, as of December 31, 2009.

**TOWN OF BETHLEHEM, NEW YORK**  
**NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

**3. CONTINGENCIES AND COMMITMENTS**

A. The Town of Bethlehem has completed closure of the North Street landfill, in accordance with an Order of Consent issued by the Department of Environmental Conservation (DEC) on November 18, 1993. The Town is required to monitor the site for 30 years, with 13 years lapsed as of December 31, 2009. The current estimated liability for post closure care costs of the landfill for the remaining 17 years is \$38,000. However, the actual cost of post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The liability has been funded in a capital reserve fund. See Note 2.E.2.a.

B. The Town operates the Rupert Road landfill which accepts construction and demolition waste. The Town became subject to a consent order for this site on April 3, 2009. The Town will be required to close the landfill by May 2010 and has requested a one month extension due to weather conditions. The landfill stopped taking in new material and closure efforts began in November 2009. The anticipated total closure costs are between \$450,000 and \$500,000. To date, over \$400,000 has been expended in labor, equipment, and consulting costs. The liability has been partially funded in a capital reserve fund. See Note 2.E.2.a. The current estimated unfunded liability is \$100,000. See Note 2.B.3.c.

C. As described in Note 1.K the Town is self-insured for workers' compensation for police employees for the difference between the State's payment and the full salary of the Officers. The Town has determined the estimated value of this potential loss and has recorded the liability in the non-current governmental liability account group.

D. The Town has been named defendant in various actions. A review of these actions with the Town's Attorney indicates that the risk of loss to the Town is reasonably possible for certain cases. The estimated range of loss for the cases that have as reasonably possible risk of loss is \$10,000 to \$60,000. Provision for losses for those cases that have a reasonably possible risk of loss for which a range of loss has been estimated is recorded in the non-current governmental liability group of accounts. See Note 2.B.3.c.

E. The Town has an Order on Consent issued by the New York State Department of Environmental Conservation (DEC), which requires completion of reconstruction and repairs to the wastewater collection system for an area in South Bethlehem. The sand filter treatment system has exhibited an inability to effectively treat the waste to the new permit standards. The Town is pursuing engineering alternatives to remediate this part of the system. DEC will not close out the consent order until the sand filter has been replaced and, in accordance with the Order on Consent, this replacement must be completed by May 1, 2011. The Town received a grant through NYS CDBG-R in the amount of \$467,383 which fully supports the project costs. Construction is scheduled to begin in May 2010 with an anticipated completion in the fall of 2010.

**TOWN OF BETHLEHEM, NEW YORK**  
**NOTES TO THE ANNUAL FINANCIAL REPORT UPDATE DOCUMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

**3. CONTINGENCIES AND COMMITMENTS (CONTINUED)**

F. In April 2006, the Town entered into a Municipal Betterments and Maintenance Agreement with the New York State Department of Transportation (NYS DOT), to incorporate municipal betterments in the design and construction of the Slingerlands Bypass project, adding water mains and related improvements to existing mains in the project area. The Town has a remaining deposit of \$5,000, which is reported within the Water Fund's Restricted Cash at December 31, 2009. Project construction was substantially completed in 2007. NYS DOT is currently reconciling the accounting for this project and closing out the contracts. It is anticipated the Town will be reimbursed the remaining deposit sometime in 2010.

G. In 2004, the Town entered into a 20-year contract with the City of Albany for the purchase of finished water. The contract calls for the purchase of specified minimum quantities, at rates that are subject to the same percentage increases paid by other customers within the City. In 2008, the contract's minimum quantities increased from 250 million gallons per year (MGY) to 365 MGY, resulting in a significant increase in expense. The only change in 2009 was a 6% rate increase.

H. In 2008, a petition for reduction of assessment was filed by Bronco Development Group, based on their attempt to change the status of their free standing buildings to a classification of condominium. The Town's position is that the property owner did not obtain proper authorizations prior to the Town's assessment date. The Courts, however, have denied all motions filed by both the Town and by Bronco Development, leaving open the question of the validity of the condominium.

**4. RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town has purchased commercial insurance for all risk above minimal deductible amounts except for Workers' Compensation (see Note 1.K) and environmental hazards. Settled claims have not exceeded the commercial coverage, or the amounts provided for in the non-current governmental liability group of accounts by any material amounts during 2009. There was no reduction in insurance coverage during 2009. An estimate of liability is recorded at December 31, 2009 for outstanding claims or for any potential claims incurred but not reported as of that date in the non-current governmental liability group of accounts (see Note 2.B.3.c).

**REQUIRED SUPPLEMENTAL INFORMATION  
AND SUPPLEMENTARY INFORMATION (OTHER THAN MD&A)**

**TOWN OF BETHLEHEM, NEW YORK**

Schedule Of Expenditures Of Federal Awards

For The Year Ended December 31, 2009

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<b>Department of Housing and Urban Development</b>		
<b>Direct Programs:</b>		
Section 8 Housing Choice Vouchers	14.871	\$338,470
Community Development Block Grant	14.255	<u>31,068</u>
Total Department of Housing and Urban Development		<u>369,538</u>
<b>Department of Justice:</b>		
Law Enforcement Technology Research and Development	16.804	<u>11,225</u>
Total Department of Justice		<u>11,225</u>
<b>Department of Transportation</b>		
<b>Pass-Through State of New York:</b>		
Safety Incentive Grants for Use of Seatbelts	20.604	3,826
State and Community Highway Safety	20.600	19,026
Occupant Protection	20.602	1,480
Highway Planning and Construction	20.205	<u>85,593</u>
Total Department of Transportation		<u>109,925</u>
<b>Federal Emergency Management Agency</b>		
<b>Pass-Through State of New York:</b>		
Disaster Grants - Public Assistance	97.036	<u>269,115</u>
Total Federal Emergency Management Agency		<u>269,115</u>
<b>Total Federal Assistance</b>		<u>\$759,803</u>