

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 12/31/2013

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (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 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	2,576,449	A201	3,575,499
Petty Cash	1,850	A210	1,850
TOTAL Cash	2,578,299		3,577,349
Accounts Receivable	228,913	A380	318,499
TOTAL Other Receivables (net)	228,913		318,499
State & Federal, Other	5,012	A410	8,337
TOTAL State And Federal Aid Receivables	5,012		8,337
Due From Other Governments	4,449,121	A440	4,105,730
TOTAL Due From Other Governments	4,449,121		4,105,730
Inventory	89,116	A445	85,049
TOTAL Inventories	89,116		85,049
Prepaid Expenses	497,557	A480	441,646
TOTAL Prepaid Expenses	497,557		441,646
TOTAL Assets and Deferred Outflows of Resources	7,848,018		8,536,610

TOWN OF Bethlehem
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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	219,426	A600	834,151
TOTAL Accounts Payable	219,426		834,151
Accrued Liabilities	722,292	A601	471,166
TOTAL Accrued Liabilities	722,292		471,166
Due To Other Funds	338,929	A630	395,463
TOTAL Due To Other Funds	338,929		395,463
Due To Other Governments	579,988	A631	431,708
TOTAL Due To Other Governments	579,988		431,708
TOTAL Liabilities	1,860,635		2,132,488
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,262,673	A691	811,595
TOTAL Deferred Inflows of Resources	1,262,673		811,595
TOTAL Deferred Inflows of Resources	1,262,673		811,595
Fund Balance			
Not in Spendable Form	586,673	A806	526,695
TOTAL Nonspendable Fund Balance	586,673		526,695
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	4,138,037	A915	5,065,832
TOTAL Assigned Fund Balance	4,138,037		5,065,832
TOTAL Fund Balance	4,724,710		5,592,527
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,848,018		8,536,610

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	2,078,649	A1001	2,080,612
TOTAL Real Property Taxes	2,078,649		2,080,612
Other Payments In Lieu of Taxes	700,530	A1081	100,685
TOTAL Real Property Tax Items	700,530		100,685
Non Prop Tax Dist By County	10,538,085	A1120	10,652,554
Franchises	598,918	A1170	615,917
TOTAL Non Property Tax Items	11,137,003		11,268,471
Tax Collector Fees	114,419	A1232	126,404
Comptroller Fees	1,081	A1240	837
Clerk Fees	2,567	A1255	2,300
Police Fees	76,709	A1520	158,798
Safety Inspection Fees	346,774	A1560	328,125
Vital Statistics Fees	12,960	A1603	11,290
Public Works Charges	84,900	A1710	111,067
Charges-Programs For The Aging	47,347	A1972	40,277
Park And Recreational Charges	260,832	A2001	247,496
Recreational Concessions	7,061	A2012	7,359
Special Recreational Facility Charges	388,130	A2025	264,033
Zoning Fees	3,250	A2110	2,050
Planning Board Fees	66,736	A2115	81,095
Refuse & Garbage Charges	345,926	A2130	325,071
TOTAL Departmental Income	1,758,692		1,706,202
Public Safety Services For Other Govts	792	A2260	5,200
Misc Revenue, Other Govts	75,000	A2389	50,000
TOTAL Intergovernmental Charges	75,792		55,200
Interest And Earnings	9,335	A2401	7,568
Rental of Real Property	90,000	A2410	80,001
TOTAL Use of Money And Property	99,335		87,569
Bingo Licenses	245	A2540	231
Dog Licenses	29,673	A2544	27,738
Permits, Other	5,353	A2590	7,655
TOTAL Licenses And Permits	35,271		35,624
Fines And Forfeited Bail	431,863	A2610	375,012
TOTAL Fines And Forfeitures	431,863		375,012
Sales of Scrap & Excess Materials	50,513	A2650	39,935
Sales, Other	2,040	A2655	1,453
Sales of Equipment	10,202	A2665	26,399
Insurance Recoveries	126,820	A2680	172,057
TOTAL Sale of Property And Compensation For Loss	189,575		239,844
Refunds of Prior Year's Expenditures	14,452	A2701	43,358
Gifts And Donations	536	A2705	
TOTAL Miscellaneous Local Sources	14,988		43,358
Interfund Revenues		A2801	
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	126,638	A3001	126,638

TOWN OF Bethlehem
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
St Aid, Mortgage Tax	1,298,904	A3005	1,307,263
St Aid - Other (specify)		A3089	40,780
Additional Description Household Hazardous Waste			
St Aid, Other Public Safety		A3389	21,114
St Aid, Disaster Assistance	10,131	A3785	51,219
St Aid, Conservation Programs		A3910	
TOTAL State Aid	1,435,673		1,547,014
Fed Aid, Crime Control	10,233	A4320	61,612
Fed Aid, Disaster Assistance	30,392	A4785	457,500
Fed Aid, Other Home & Community Cap	286,262	A4997	
TOTAL Federal Aid	326,887		519,112
TOTAL Revenues	18,284,258		18,058,703
Interfund Transfers	908,016	A5031	653,621
TOTAL Interfund Transfers	908,016		653,621
TOTAL Other Sources	908,016		653,621
TOTAL Detail Revenues And Other Sources	19,192,274		18,712,324

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	55,026	A10101	56,416
Legislative Board, Contr Expend	9,501	A10104	9,255
Legislative Board, Empl Bnfts	13,069	A10108	11,309
TOTAL Legislative Board	77,596		76,980
Municipal Court, Pers Serv	270,824	A11101	277,776
Municipal Court, Contr Expend	11,469	A11104	9,645
Municipal Court, Empl Bnfts	98,227	A11108	108,020
TOTAL Municipal Court	380,520		395,441
Supervisor,pers Serv	147,423	A12201	154,915
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	4,564	A12204	5,766
Supervisor,empl Bnfts	32,702	A12208	21,040
TOTAL Supervisor	184,689		181,721
Comptroller,pers Serv	271,995	A13151	276,279
Comptroller, Contr Expend	48,816	A13154	54,795
Comptroller, Empl Bnfts	90,926	A13158	101,922
TOTAL Comptroller	411,737		432,996
Tax Collection,pers Serv	137,550	A13301	103,814
Tax Collection,contr Expend	34,441	A13304	29,296
Tax Collection,empl Bnfts	66,520	A13308	58,766
TOTAL Tax Collection	238,511		191,876
Assessment, Pers Serv	157,253	A13551	187,250
Assessment, Equip & Cap Outlay	586	A13552	
Assessment, Contr Expend	13,554	A13554	386,343
Assessment, Empl Bnfts	54,918	A13558	71,070
TOTAL Assessment	226,311		644,663
Clerk,pers Serv	164,343	A14101	167,701
Clerk,equip & Cap Outlay	7,020	A14102	1,172
Clerk,contr Expend	7,372	A14104	9,735
Clerk,empl Bnfts	49,009	A14108	60,638
TOTAL Clerk	227,744		239,246
Law, Pers Serv	116,182	A14201	115,171
Law, Contr Expend	62,205	A14204	42,561
Law, Empl Bnfts	29,008	A14208	32,045
TOTAL Law	207,395		189,777
Personnel, Pers Serv	172,453	A14301	177,794
Personnel,equip & Cap Outlay	1,560	A14302	
Personnel, Contr Expend	22,646	A14304	12,285
Personnel, Empl Bnfts	72,546	A14308	83,308
TOTAL Personnel	269,205		273,387
Elections, Contr Expend	45,794	A14504	115,513
TOTAL Elections	45,794		115,513
Records Mgmt, Contr Expend	72	A14604	55
TOTAL Records Mgmt	72		55
Public Inform & Services, Contr Expend	5,214	A14804	3,968
TOTAL Public Inform & Services	5,214		3,968

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Public Works Admin, Pers Serv	281,233	A14901	424,902
Public Works Admin, Equip & Cap Outlay		A14902	3,030
Public Works Admin, Contr Expend	211,003	A14904	114,622
Public Works Admin, Empl Bnfts	117,102	A14908	166,782
TOTAL Public Works Admin	609,338		709,336
Buildings, Pers Serv	173,207	A16201	146,570
Buildings, Equip & Cap Outlay		A16202	4,422
Buildings, Contr Expend	184,265	A16204	190,782
Buildings, Empl Bnfts	188,955	A16208	77,375
TOTAL Buildings	546,427		419,149
Central Data Process, Pers Serv	319,693	A16801	351,772
Central Data Process & Cap Outlay	13,523	A16802	79,260
Central Data Process, Contr Expend	221,094	A16804	173,397
Central Data Process, Empl Bnfts	105,705	A16808	127,141
TOTAL Central Data Process	660,015		731,570
Unallocated Insurance, Contr Expend	149,799	A19104	143,897
TOTAL Unallocated Insurance	149,799		143,897
Municipal Assn Dues, Contr Expend	2,275	A19204	1,650
TOTAL Municipal Assn Dues	2,275		1,650
Taxes & Assess On Munic Prop, Contr Expend	5,426	A19504	5,742
TOTAL Taxes & Assess On Munic Prop	5,426		5,742
TOTAL General Government Support	4,248,068		4,756,967
Other Education, Equip & Cap Outlay	11,640	A29892	158
Other Education, Contr Expend		A29894	
TOTAL Other Education	11,640		158
TOTAL Education	11,640		158
Public Safety Comm Sys, Pers Serv	704,505	A30201	651,069
Public Safety Comm Sys, Equip & Cap Outlay		A30202	3,385
Public Safety Comm Sys, Contr Expend	34,747	A30204	41,129
Public Safety Comm Sys, Empl Bnfts	286,747	A30208	285,190
TOTAL Public Safety Comm Sys	1,025,999		980,773
Police, Pers Serv	3,840,053	A31201	3,877,549
Police, Equip & Cap Outlay	56,349	A31202	194,003
Police, Contr Expend	525,241	A31204	589,862
Police, Empl Bnfts	1,791,776	A31208	1,639,161
TOTAL Police	6,213,419		6,300,575
Traffic Control, Pers Serv	43,416	A33101	63,825
Traffic Control, Equip & Cap Outlay		A33102	2,300
Traffic Control, Contr Expen	46,844	A33104	37,406
Traffic Control, Empl Bnfts	31,591	A33108	38,296
TOTAL Traffic Control	121,851		141,827
Fire, Contr Expend	15,214	A34104	22,255
TOTAL Fire	15,214		22,255
Control of Animals, Pers Serv	47,298	A35101	48,720
Control of Animals, Equip & Cap Outlay		A35102	18,894

TOWN OF Bethlehem
Annual Update Document
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Control of Animals, Contr Expend	7,465	A35104	13,633
Control of Animals, Empl Bnfts	22,415	A35108	26,193
TOTAL Control of Animals	77,178		107,440
Safety Inspection, Pers Serv	365,314	A36201	367,293
Safety Inspection, Equip & Cap Outlay		A36202	18,173
Safety Inspection, Contr Expend	28,462	A36204	28,817
Safety Inspection, Empl Bnfts	162,592	A36208	193,614
TOTAL Safety Inspection	556,368		607,897
Civil Defense, Pers Serv	3,185	A36401	3,157
Civil Defense, Contr Expend	981	A36404	599
Civil Defense, Empl Bnfts	253	A36408	251
TOTAL Civil Defense	4,419		4,007
TOTAL Public Safety	8,014,448		8,164,774
Registrar of Vital Statistics, Pers Serv	1,466	A40201	1,496
Registrar of Vital Stat, Empl Bnfts	194	A40208	218
TOTAL Registrar of Vital Stat	1,660		1,714
TOTAL Health	1,660		1,714
Street Admin, Pers Serv	224,692	A50101	197,856
Street Admin, Contr Expend	16,224	A50104	13,922
Street Admin, Empl Bnfts	100,891	A50108	88,674
TOTAL Street Admin	341,807		300,452
Garage, Equip & Cap Outlay		A51322	11,964
Garage, Contr Expend	97,762	A51324	111,183
TOTAL Garage	97,762		123,147
Street Lighting, Contr Expend	217,103	A51824	214,455
TOTAL Street Lighting	217,103		214,455
TOTAL Transportation	656,672		638,054
Programs For Aging, Pers Serv	368,717	A67721	371,687
Programs For Aging, Equip & Cap Outlay	32,455	A67722	
Programs For Aging, Contr Expend	69,082	A67724	64,374
Programs For Aging, Empl Bnfts	124,298	A67728	146,354
TOTAL Programs For Aging	594,552		582,415
TOTAL Economic Assistance And Opportunity	594,552		582,415
Recreation Admini, Pers Serv	268,695	A70201	264,835
Recreation Admini, Contr Expend	29,662	A70204	30,003
Recreation Admini, Empl Bnfts	111,647	A70208	109,509
TOTAL Recreation Admini	410,004		404,347
Parks, Pers Serv	623,620	A71101	560,128
Parks, Equip & Cap Outlay	307,738	A71102	71,018
Parks, Contr Expend	334,593	A71104	297,195
Parks, Empl Bnfts	172,123	A71108	191,348
TOTAL Parks	1,438,074		1,119,689
Youth Prog, Contr Expend	30,000	A73104	30,000
TOTAL Youth Prog	30,000		30,000
Historian, Pers Serv	2,621	A75101	2,599

TOWN OF Bethlehem
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Historian, Contr Expend	4,695	A75104	6,722
Historian, Empl Bnfts	209	A75108	207
TOTAL Historian	7,525		9,528
Celebrations, Contr Expend	3,517	A75504	17,670
TOTAL Celebrations	3,517		17,670
TOTAL Culture And Recreation	1,889,120		1,581,234
Zoning, Pers Serv	26,722	A80101	27,791
Zoning, Contr Expend	2,259	A80104	7,462
Zoning, Empl Bnfts	5,790	A80108	5,689
TOTAL Zoning	34,771		40,942
Planning, Pers Serv	358,194	A80201	327,737
Planning, Contr Expend	51,033	A80204	92,089
Planning, Empl Bnfts	132,160	A80208	145,548
TOTAL Planning	541,387		565,374
Refuse & Garbage, Pers Serv	180,716	A81601	148,418
Refuse & Garbage, Equip & Cap Outlay		A81602	2,701
Refuse & Garbage, Contr Expend	934,764	A81604	508,902
Refuse & Garbage, Empl Bnfts	85,323	A81608	69,951
TOTAL Refuse & Garbage	1,200,803		729,972
Comm Beautification, Contr Expend	50,913	A85104	52,507
TOTAL Comm Beautification	50,913		52,507
TOTAL Home And Community Services	1,827,874		1,388,795
Other Employee Benefits (spec)	382,058	A90898	393,770
TOTAL Employee Benefits	382,058		393,770
Debt Principal, Serial Bonds	184,641	A97106	190,226
Debt Principal, Bond Anticipation Notes	103,667	A97306	70,667
TOTAL Debt Principal	288,308		260,893
Debt Interest, Serial Bonds	81,650	A97107	73,124
Debt Interest, Bond Anticipation Notes	3,597	A97307	2,609
TOTAL Debt Interest	85,247		75,733
TOTAL Expenditures	17,999,647		17,844,507
Transfers, Other Funds	19,795	A99019	
TOTAL Operating Transfers	19,795		0
TOTAL Other Uses	19,795		0
TOTAL Detail Expenditures And Other Uses	18,019,442		17,844,507

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,551,878	A8021	4,724,710
Restated Fund Balance - Beg of Year	3,551,878	A8022	4,724,710
ADD - REVENUES AND OTHER SOURCES	19,192,274		18,712,324
DEDUCT - EXPENDITURES AND OTHER USES	18,019,442		17,844,507
Fund Balance - End of Year	4,724,710	A8029	5,592,527

TOWN OF Bethlehem
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	2,078,649	A1049N	2,078,649
Est Rev - Real Property Tax Items	96,075	A1099N	102,643
Est Rev - Non Property Tax Items	11,215,150	A1199N	11,429,560
Est Rev - Departmental Income	1,621,892	A1299N	1,520,580
Est Rev - Intergovernmental Charges	87,200	A2399N	93,450
Est Rev - Use of Money And Property	87,065	A2499N	92,000
Est Rev - Licenses And Permits	36,315	A2599N	36,315
Est Rev - Fines And Forfeitures	485,000	A2649N	385,000
Est Rev - Sale of Prop And Comp For Loss	122,000	A2699N	179,550
Est Rev - Miscellaneous Local Sources	0	A2799N	0
Est Rev - Interfund Revenues	524,801	A2801N	398,622
Est Rev - State Aid	1,267,250	A3099N	1,653,530
Est Rev - Federal Aid	24,600	A4099N	24,600
TOTAL Estimated Revenues	17,645,997		17,994,499
Estimated - Interfund Transfer	275,000	A5031N	
Appropriated Reserve	48,940	A511N	0
TOTAL Estimated Other Sources	323,940		0
TOTAL Estimated Revenues And Other Sources	17,969,937		17,994,499

TOWN OF Bethlehem
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	3,554,837	A1999N	3,645,198
App - Public Safety	5,667,192	A3999N	5,809,308
App - Health	1,500	A4999N	1,530
App - Transportation	596,896	A5999N	594,516
App - Economic Assistance And Opportunity	431,086	A6999N	453,594
App - Culture And Recreation	1,264,318	A7999N	1,307,373
App - Home And Community Services	1,331,350	A8999N	1,242,660
App - Employee Benefits	4,488,846	A9199N	4,561,811
App - Debt Service	336,633	A9899N	310,512
TOTAL Appropriations	17,672,658		17,926,502
Other Budgetary Purposes	297,279	A962N	67,997
App - Interfund Transfer	0	A9999N	0
TOTAL Other Uses	297,279		67,997
TOTAL Appropriations And Other Uses	17,969,937		17,994,499

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	26,400	CD201	8,780
TOTAL Cash	26,400		8,780
Accounts Receivable	375	CD380	
TOTAL Other Receivables (net)	375		0
Cash In Time Deposits Special Reserves	22,527	CD231	4,932
TOTAL Restricted Assets	22,527		4,932
TOTAL Assets and Deferred Outflows of Resources	49,302		13,712

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		CD600	44
TOTAL Accounts Payable	0		44
Other Liabilities	22,527	CD688	4,932
TOTAL Other Liabilities	22,527		4,932
TOTAL Liabilities	22,527		4,976
Deferred Inflows of Resources			
Deferred Inflow of Resources	26,775	CD691	8,736
TOTAL Deferred Inflows of Resources	26,775		8,736
TOTAL Deferred Inflows of Resources	26,775		8,736
TOTAL Liabilities, Deferred Inflows And Fund Balance	49,302		13,712

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	31	CD2401	14
TOTAL Use of Money And Property	31		14
Other Compensation For Loss	346	CD2690	375
TOTAL Sale of Property And Compensation For Loss	346		375
Federal Aid Rental Assistance Program	817,266	CD4915	316,610
TOTAL Federal Aid	817,266		316,610
TOTAL Revenues	817,643		316,999
TOTAL Detail Revenues And Other Sources	817,643		316,999

TOWN OF Bethlehem
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Rent Subsidy, Contr Expend	817,643	CD86104	316,999
TOTAL Rent Subsidy	817,643		316,999
TOTAL Home And Community Services	817,643		316,999
TOTAL Expenditures	817,643		316,999
TOTAL Detail Expenditures And Other Uses	817,643		316,999

TOWN OF Bethlehem
Annual Update Document
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	817,643		316,999
DEDUCT - EXPENDITURES AND OTHER USES	817,643		316,999
Fund Balance - End of Year		CD8029	

TOWN OF Bethlehem
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	2,029,365	DA201	2,043,337
Petty Cash	200	DA210	200
TOTAL Cash	2,029,565		2,043,537
Accounts Receivable	195	DA380	10,504
TOTAL Other Receivables (net)	195		10,504
Due From Other Governments	58,478	DA440	428,053
TOTAL Due From Other Governments	58,478		428,053
Inventory of Materials & Supplies	499,661	DA445	522,406
TOTAL Inventories	499,661		522,406
Prepaid Expenses	129,889	DA480	152,259
TOTAL Prepaid Expenses	129,889		152,259
TOTAL Assets and Deferred Outflows of Resources	2,717,788		3,156,759

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	119,763	DA600	170,510
TOTAL Accounts Payable	119,763		170,510
Accrued Liabilities	162,448	DA601	172,432
TOTAL Accrued Liabilities	162,448		172,432
TOTAL Liabilities	282,211		342,942
Deferred Inflows of Resources			
Deferred Inflow of Resources	58,478	DA691	428,568
TOTAL Deferred Inflows of Resources	58,478		428,568
TOTAL Deferred Inflows of Resources	58,478		428,568
Fund Balance			
Not in Spendable Form	629,550	DA806	674,665
TOTAL Nonspendable Fund Balance	629,550		674,665
Assigned Appropriated Fund Balance	192,990	DA914	
Assigned Unappropriated Fund Balance	1,554,560	DA915	1,710,584
TOTAL Assigned Fund Balance	1,747,550		1,710,584
TOTAL Fund Balance	2,377,100		2,385,249
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,717,789		3,156,759

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	4,094,633	DA1001	5,540,948
TOTAL Real Property Taxes	4,094,633		5,540,948
Other Payments In Lieu of Taxes	1,358,141	DA1081	237,210
TOTAL Real Property Tax Items	1,358,141		237,210
Misc Revenue From Other Govt	4,978	DA2389	6,329
TOTAL Intergovernmental Charges	4,978		6,329
Interest And Earnings	13,548	DA2401	7,315
TOTAL Use of Money And Property	13,548		7,315
Sales of Scrap & Excess Materials	2,838	DA2650	3,392
Sales of Equipment	14,576	DA2665	8,161
Insurance Recoveries	6,673	DA2680	22,316
TOTAL Sale of Property And Compensation For Loss	24,087		33,869
Refunds of Prior Year's Expenditures		DA2701	4,778
TOTAL Miscellaneous Local Sources	0		4,778
Interfund Revenues	574,941	DA2801	495,230
TOTAL Interfund Revenues	574,941		495,230
St Aid, Consolidated Highway Aid	248,859	DA3501	316,043
St Aid Emergency Disaster Assistance	50,949	DA3960	
TOTAL State Aid	299,808		316,043
Fed Aid Emer Disaster Assist	152,847	DA4960	
TOTAL Federal Aid	152,847		0
TOTAL Revenues	6,522,983		6,641,722
TOTAL Detail Revenues And Other Sources	6,522,983		6,641,722

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Streets, Pers Serv	1,717,359	DA51101	1,676,591
Maint of Streets, Contr Expend	466,107	DA51104	823,600
Maint of Streets, Empl Bnfts	993,847	DA51108	960,226
TOTAL Maint of Streets	3,177,313		3,460,417
Perm Improve Highway, Contr Expend	103,073	DA51124	268,408
TOTAL Perm Improve Highway	103,073		268,408
Machinery, Pers Serv	358,974	DA51301	357,717
Machinery, Equip & Cap Outlay	12,412	DA51302	60,343
Machinery, Contr Expend	468,069	DA51304	576,331
Machinery, Empl Bnfts	179,467	DA51308	194,059
TOTAL Machinery	1,018,922		1,188,450
Brush And Weeds, Pers Serv	604,172	DA51401	549,602
Brush And Weeds, Contr Expend	8,551	DA51404	3,950
Brush & Weeds, Empl Bnfts	327,011	DA51408	293,255
TOTAL Brush & Weeds	939,734		846,807
Snow Removal, Pers Serv	105,735	DA51421	260,183
Snow Removal, Contr Expend	153,292	DA51424	110,137
Snow Removal, Empl Bnfts	42,642	DA51428	109,828
TOTAL Snow Removal	301,669		480,148
TOTAL Transportation	5,540,711		6,244,230
Other Employee Benefits (spec)	159,141	DA90898	135,182
TOTAL Employee Benefits	159,141		135,182
Debt Principal, Bond Anticipation Notes	180,500	DA97306	237,183
Debt Principal, Install Purch. Debt		DA97856	
TOTAL Debt Principal	180,500		237,183
Debt Interest, Bond Anticipation Notes	13,428	DA97307	16,978
TOTAL Debt Interest	13,428		16,978
TOTAL Expenditures	5,893,780		6,633,573
Transfers, Other Funds	263,751	DA99019	
TOTAL Operating Transfers	263,751		0
TOTAL Other Uses	263,751		0
TOTAL Detail Expenditures And Other Uses	6,157,531		6,633,573

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,011,648	DA8021	2,377,100
Restated Fund Balance - Beg of Year	2,011,648	DA8022	2,377,100
ADD - REVENUES AND OTHER SOURCES	6,522,983		6,641,722
DEDUCT - EXPENDITURES AND OTHER USES	6,157,531		6,633,573
Fund Balance - End of Year	2,377,100	DA8029	2,385,249

TOWN OF Bethlehem
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	5,537,080	DA1049N	5,720,620
Est Rev - Real Property Tax Items	228,284	DA1099N	239,550
EsT. ReV. - Intergovernmental Charges	10,000	DA2399N	6,000
Est Rev - Use of Money And Property	13,150	DA2499N	8,000
Est Rev - Sale of Prop And Comp For Loss	23,000	DA2699N	25,200
Est Rev - Interfund Revenues	395,000	DA2801N	32,000
Est Rev - State Aid	250,000	DA3099N	317,000
TOTAL Estimated Revenues	6,456,514		6,348,370
Appropriated Reserve	49,435	DA511N	43,002
Appropriated Fund Balance	192,990	DA599N	0
TOTAL Estimated Other Sources	242,425		43,002
TOTAL Estimated Revenues And Other Sources	6,698,939		6,391,372

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	4,464,009	DA5999N	4,373,570
App - Employee Benefits	1,768,540	DA9199N	1,693,340
App - Debt Service	254,557	DA9899N	313,225
TOTAL Appropriations	6,487,106		6,380,135
Interfund Transfers	211,833	DA9999N	11,237
TOTAL Other Uses	211,833		11,237
TOTAL Appropriations And Other Uses	6,698,939		6,391,372

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	3,639,365	H200	5,135,273
TOTAL Cash	3,639,365		5,135,273
State & Federal Receivables	51,377	H410	131,223
TOTAL State And Federal Aid Receivables	51,377		131,223
Cash Special Reserves	1,666,078	H230	1,952,960
TOTAL Restricted Assets	1,666,078		1,952,960
TOTAL Assets and Deferred Outflows of Resources	5,356,820		7,219,456

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	71,747	H600	509,622
TOTAL Accounts Payable	71,747		509,622
Bond Anticipation Notes Payable	3,475,500	H626	5,029,317
TOTAL Notes Payable	3,475,500		5,029,317
Due To Other Funds	37,560	H630	
TOTAL Due To Other Funds	37,560		0
TOTAL Liabilities	3,584,807		5,538,939
Fund Balance			
Capital Reserve	1,666,078	H878	1,574,561
TOTAL Restricted Fund Balance	1,666,078		1,574,561
Committed Fund Balance	105,935	H913	105,956
TOTAL Committed Fund Balance	105,935		105,956
TOTAL Fund Balance	1,772,013		1,680,517
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,356,820		7,219,456

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	14,696	H2401	6,017
TOTAL Use of Money And Property	14,696		6,017
Gifts And Donations		H2705	7,000
TOTAL Miscellaneous Local Sources	0		7,000
St Aid, Sewer Cap Proj	137,800	H3990	276,369
TOTAL State Aid	137,800		276,369
Fed Aid - Cap Projects		H4097	52,685
Fed Aid, Emergency Disaster Assistance		H4960	18,722
TOTAL Federal Aid	0		71,407
TOTAL Revenues	152,496		360,793
Interfund Transfers	19,795	H5031	1,911,517
TOTAL Interfund Transfers	19,795		1,911,517
Serial Bonds		H5710	
Bans Redeemed From Appropriations	320,500	H5731	344,183
TOTAL Proceeds of Obligations	320,500		344,183
TOTAL Other Sources	340,295		2,255,700
TOTAL Detail Revenues And Other Sources	492,791		2,616,493

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Equip & Cap Outlay	158,129	H16202	
TOTAL Buildings	158,129		0
TOTAL General Government Support	158,129		0
Law Enforcement, Equip & Cap Outlay		H31972	
TOTAL Law Enforcement	0		0
TOTAL Public Safety	0		0
Perm Improve Highway, Equip & Cap Outlay	709,213	H51122	738,189
TOTAL Perm Improve Highway	709,213		738,189
TOTAL Transportation	709,213		738,189
Parks, Equip & Cap Outlay	192,042	H71102	137,800
TOTAL Parks	192,042		137,800
TOTAL Culture And Recreation	192,042		137,800
Sewage Treat Disp, Equip & Cap Outlay	198,489	H81302	422,259
TOTAL Sewage Treat Disp	198,489		422,259
Water Trans & Distrib, Equip & Cap Outlay	101,163	H83402	1,396,001
TOTAL Water Trans & Distrib	101,163		1,396,001
Misc Home & Comm Serv, Equip & Cap Outlay		H89892	13,740
TOTAL Misc Home & Comm Serv	0		13,740
TOTAL Home And Community Services	299,652		1,832,000
TOTAL Expenditures	1,359,036		2,707,989
TOTAL Detail Expenditures And Other Uses	1,359,036		2,707,989

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,638,258	H8021	1,772,013
Restated Fund Balance - Beg of Year	2,638,258	H8022	1,772,013
ADD - REVENUES AND OTHER SOURCES	492,791		2,616,493
DEDUCT - EXPENDITURES AND OTHER USES	1,359,036		2,707,989
Fund Balance - End of Year	1,772,013	H8029	1,680,517

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Land	1,874,465	K101	1,874,465
Buildings	25,192,128	K102	25,192,128
Improvements Other Than Buildings	8,875,730	K103	10,148,713
Machinery And Equipment	19,959,863	K104	20,740,564
Infrastructure	18,367,123	K106	19,748,825
TOTAL Fixed Assets (net)	74,269,309		77,704,695
TOTAL Assets and Deferred Outflows of Resources	74,269,309		77,704,695

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	74,269,309	K159	77,704,695
TOTAL Investments in Non-Current Government Assets	74,269,309		77,704,695
TOTAL Fund Balance	74,269,309		77,704,695
TOTAL	74,269,309		77,704,695

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Balance Sheet

Code Description	2012	EdpCode	2013
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Balance Sheet

Code Description	2012	EdpCode	2013
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(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	1,574,222	SM1001	1,235,681
TOTAL Real Property Taxes	1,574,222		1,235,681
TOTAL Revenues	1,574,222		1,235,681
TOTAL Detail Revenues And Other Sources	1,574,222		1,235,681

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Ambulance, Contr Expend	1,299,222	SM45404	960,681
TOTAL Ambulance	1,299,222		960,681
TOTAL Health	1,299,222		960,681
TOTAL Expenditures	1,299,222		960,681
Transfers, Other Funds	275,000	SM99019	275,000
TOTAL Operating Transfers	275,000		275,000
TOTAL Other Uses	275,000		275,000
TOTAL Detail Expenditures And Other Uses	1,574,222		1,235,681

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SM8021	
Restated Fund Balance - Beg of Year		SM8022	
ADD - REVENUES AND OTHER SOURCES	1,574,222		1,235,681
DEDUCT - EXPENDITURES AND OTHER USES	1,574,222		1,235,681
Fund Balance - End of Year		SM8029	

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(SS) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	1,910,347	SS201	1,611,125
Petty Cash	100	SS210	100
TOTAL Cash	1,910,447		1,611,225
Sewer Rents Receivable	297,089	SS360	309,366
Accounts Receivable		SS380	719
Unbilled Receivables	373,293	SS383	398,751
TOTAL Other Receivables (net)	670,382		708,836
Due From Other Governments	351,562	SS440	813,840
TOTAL Due From Other Governments	351,562		813,840
Prepaid Expenses	56,648	SS480	55,614
TOTAL Prepaid Expenses	56,648		55,614
TOTAL Assets and Deferred Outflows of Resources	2,989,039		3,189,515

TOWN OF Bethlehem
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(SS) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	349,798	SS600	90,515
TOTAL Accounts Payable	349,798		90,515
Accrued Liabilities	69,432	SS601	61,580
TOTAL Accrued Liabilities	69,432		61,580
Customers Deposits	5,000	SS615	5,000
TOTAL Other Deposits	5,000		5,000
TOTAL Liabilities	424,230		157,095
Deferred Inflows of Resources			
Deferred Inflow of Resources	565,450	SS691	1,062,037
TOTAL Deferred Inflows of Resources	565,450		1,062,037
TOTAL Deferred Inflows of Resources	565,450		1,062,037
Fund Balance			
Not in Spendable Form	56,648	SS806	55,614
TOTAL Nonspendable Fund Balance	56,648		55,614
Assigned Unappropriated Fund Balance	1,942,711	SS915	1,914,769
TOTAL Assigned Fund Balance	1,942,711		1,914,769
TOTAL Fund Balance	1,999,359		1,970,383
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,989,039		3,189,515

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(SS) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	1,526,317	SS1001	1,628,151
TOTAL Real Property Taxes	1,526,317		1,628,151
Sewer Charges	2,639,057	SS2122	2,678,096
TOTAL Departmental Income	2,639,057		2,678,096
Interest And Earnings	9,391	SS2401	5,473
TOTAL Use of Money And Property	9,391		5,473
Sales of Equipment	19,341	SS2665	384
Insurance Recoveries	4,340	SS2680	
TOTAL Sale of Property And Compensation For Loss	23,681		384
Unclassified (specify)	3,100	SS2770	
TOTAL Miscellaneous Local Sources	3,100		0
Interfund Revenues	277	SS2801	2,760
TOTAL Interfund Revenues	277		2,760
State Aid Emergency Disaster	118,915	SS3960	500
TOTAL State Aid	118,915		500
Fed Aid, Emergency Disaster Assistance	358,545	SS4960	1,500
TOTAL Federal Aid	358,545		1,500
TOTAL Revenues	4,679,283		4,316,864
TOTAL Detail Revenues And Other Sources	4,679,283		4,316,864

TOWN OF Bethlehem
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(SS) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Sewer Administration, Pers Serv	303,446	SS81101	159,037
Sewer Administration, Equip & Cap Outlay		SS81102	
Sewer Administration, Contr Expend	221,290	SS81104	126,745
Sewer Administration, Empl Bnfts	137,573	SS81108	61,362
TOTAL Sewer Administration	662,309		347,144
Sanitary Sewers, Pers Serv	447,025	SS81201	500,015
Sanitary Sewers, Equip & Cap Outlay	213,003	SS81202	447,352
Sanitary Sewers, Contr Expend	426,680	SS81204	700,414
Sanitary Sewers, Empl Bnfts	223,913	SS81208	253,107
TOTAL Sanitary Sewers	1,310,621		1,900,888
Sewage Treat Disp, Pers Serv	439,731	SS81301	419,604
Sewage Treat Disp, Equip & Cap Outlay	3,848	SS81302	14,157
Sewage Treat Disp, Contr Expend	737,394	SS81304	631,810
Sewage Treat Disp, Empl Bnfts	185,158	SS81308	208,054
TOTAL Sewage Treat Disp	1,366,131		1,273,625
Joint Sewer Project, Pers Serv		SS81501	16,874
Joint Sewer Project, Contr Expend	11,225	SS81504	42,090
Joint Sewer Project, Empl Bnfts		SS81508	8,484
TOTAL Joint Sewer Project	11,225		67,448
TOTAL Home And Community Services	3,350,286		3,589,105
Other Employee Benefits (spec)	42,154	SS90898	44,243
TOTAL Employee Benefits	42,154		44,243
Debt Principal, Serial Bonds	121,189	SS97106	128,534
Debt Principal, Bond Anticipation Notes	26,333	SS97306	26,333
TOTAL Debt Principal	147,522		154,867
Debt Interest, Serial Bonds	228,295	SS97107	224,356
Debt Interest, Bond Anticipation Notes	2,896	SS97307	2,054
TOTAL Debt Interest	231,191		226,410
TOTAL Expenditures	3,771,153		4,014,625
Transfers, Other Funds	162,613	SS99019	166,215
Transfers, Capital Projects Fund		SS99509	165,000
TOTAL Operating Transfers	162,613		331,215
TOTAL Other Uses	162,613		331,215
TOTAL Detail Expenditures And Other Uses	3,933,766		4,345,840

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,253,842	SS8021	1,999,359
Restated Fund Balance - Beg of Year	1,253,842	SS8022	1,999,359
ADD - REVENUES AND OTHER SOURCES	4,679,283		4,316,864
DEDUCT - EXPENDITURES AND OTHER USES	3,933,766		4,345,840
Fund Balance - End of Year	1,999,359	SS8029	1,970,383

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(SS) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	1,627,234	SS1049N	1,627,234
Est Rev - Departmental Income	2,675,400	SS1299N	2,781,000
Est Rev - Use of Money And Property	9,025	SS2499N	4,000
Est Rev - Sale of Prop And Comp For Loss	4,600	SS2699N	5,000
Est Rev - Interfund Revenues	1,500	SS2801N	0
Est Rev - Federal Aid	75,000	SS4099N	0
TOTAL Estimated Revenues	4,392,759		4,417,234
Appropriated Fund Balance	0	SS599N	15,027
TOTAL Estimated Other Sources	0		15,027
TOTAL Estimated Revenues And Other Sources	4,392,759		4,432,261

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(SS) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Home And Community Services	3,158,545	SS8999N	3,204,916
App-Employee Benefits	594,501	SS9199N	626,530
App - Debt Service	381,279	SS9899N	428,030
TOTAL Appropriations	4,134,325		4,259,476
Budgetary Provision For Other Uses	118,144	SS962N	0
App - Interfund Transfer	140,290	SS9999N	172,785
TOTAL Other Uses	258,434		172,785
TOTAL Appropriations And Other Uses	4,392,759		4,432,261

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(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	2,821,584	SW201	2,255,842
Petty Cash	100	SW210	100
TOTAL Cash	2,821,684		2,255,942
Water Rents Receivable	481,915	SW350	491,352
Accounts Receivable	1,281	SW380	20,180
Unbilled Receivables	1,222,328	SW383	1,332,165
TOTAL Other Receivables (net)	1,705,524		1,843,697
Due From Other Funds	37,560	SW391	
TOTAL Due From Other Funds	37,560		0
Due From Other Governments	802,647	SW440	761,452
TOTAL Due From Other Governments	802,647		761,452
Inventory of Materials & Supplies	16,979	SW445	12,639
TOTAL Inventories	16,979		12,639
Prepaid Expenses	80,942	SW480	75,650
TOTAL Prepaid Expenses	80,942		75,650
TOTAL Assets and Deferred Outflows of Resources	5,465,336		4,949,380

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(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	653,239	SW600	574,812
TOTAL Accounts Payable	653,239		574,812
Accrued Liabilities	111,815	SW601	88,252
TOTAL Accrued Liabilities	111,815		88,252
TOTAL Liabilities	765,054		663,064
Deferred Inflows of Resources			
Deferred Inflow of Resources	802,044	SW691	814,808
TOTAL Deferred Inflows of Resources	802,044		814,808
TOTAL Deferred Inflows of Resources	802,044		814,808
Fund Balance			
Not in Spendable Form	97,921	SW806	88,289
TOTAL Nonspendable Fund Balance	97,921		88,289
Assigned Appropriated Fund Balance		SW914	
Assigned Unappropriated Fund Balance	3,800,317	SW915	3,383,219
TOTAL Assigned Fund Balance	3,800,317		3,383,219
TOTAL Fund Balance	3,898,238		3,471,508
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,465,336		4,949,380

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	1,943,459	SW1001	2,014,483
TOTAL Real Property Taxes	1,943,459		2,014,483
Metered Water Sales	6,571,068	SW2140	6,916,124
Unmetered Water Sales	64,444	SW2142	66,369
Water Service Charges	261,553	SW2144	280,133
TOTAL Departmental Income	6,897,065		7,262,626
Interest And Earnings	8,449	SW2401	5,458
Rental of Real Property, Other Govts	142,926	SW2410	186,209
TOTAL Use of Money And Property	151,375		191,667
Sales, Other	21,749	SW2655	7,253
Other Compensation For Loss	14,070	SW2690	5,363
TOTAL Sale of Property And Compensation For Loss	35,819		12,616
Refunds of Prior Year's Expenditures	3,800	SW2701	-346
Unclassified (specify)		SW2770	
TOTAL Miscellaneous Local Sources	3,800		-346
Interfund Revenues		SW2801	1,225
TOTAL Interfund Revenues	0		1,225
State Aid Emergency Disaster	107,488	SW3960	
TOTAL State Aid	107,488		0
Fed Aid, Emergency Disaster Assistance	322,465	SW4960	
TOTAL Federal Aid	322,465		0
TOTAL Revenues	9,461,471		9,482,271
TOTAL Detail Revenues And Other Sources	9,461,471		9,482,271

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Water Administration, Pers Serv	278,005	SW83101	159,554
Water Administration, Equip & Cap Outlay	1,497	SW83102	
Water Administration, Contr Expend	123,201	SW83104	121,747
Water Administration, Empl Bnfts	142,780	SW83108	61,750
TOTAL Water Administration	545,483		343,051
Source Supply Pwr & Pump, Equip & Cap Outlay	6,320	SW83202	14,473
Source Supply Pwr & Pump, Contr Expend	2,340,332	SW83204	1,632,640
TOTAL Source Supply Pwr & Pump	2,346,652		1,647,113
Water Purification, Pers Serv	856,569	SW83301	859,421
Water Purification, Equip & Cap Outlay	164,405	SW83302	283,634
Water Purification, Contr Expend	1,349,106	SW83304	1,673,528
Water Purification, Empl Bnfts	419,035	SW83308	444,507
TOTAL Water Purification	2,789,115		3,261,090
Water Trans & Distrib, Pers Serv	587,038	SW83401	647,793
Water Trans & Distrib, Equip & Cap Outlay	113,614	SW83402	22,785
Water Trans & Distrib, Contr Expend	533,246	SW83404	500,299
Water Trans & Distrib, Empl Bnfts	282,798	SW83408	344,182
TOTAL Water Trans & Distrib	1,516,696		1,515,059
Common Water Supply, Contr Expend	91,331	SW83504	139,007
TOTAL Common Water Supply	91,331		139,007
TOTAL Home And Community Services	7,289,277		6,905,320
Other Employee Benefits (spec)	38,489	SW90898	30,752
TOTAL Employee Benefits	38,489		30,752
Debt Principal, Serial Bonds	624,170	SW97106	721,240
Debt Principal, Bond Anticipation Notes	10,000	SW97306	10,000
TOTAL Debt Principal	634,170		731,240
Debt Interest, Serial Bonds	512,430	SW97107	281,986
Debt Interest, Bond Anticipation Notes	1,100	SW97307	780
TOTAL Debt Interest	513,530		282,766
TOTAL Expenditures	8,475,466		7,950,078
Transfers, Other Funds	206,651	SW99019	212,406
Transfers, Capital Projects Fund		SW99509	1,746,517
TOTAL Operating Transfers	206,651		1,958,923
TOTAL Other Uses	206,651		1,958,923
TOTAL Detail Expenditures And Other Uses	8,682,117		9,909,001

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,118,884	SW8021	3,898,238
Restated Fund Balance - Beg of Year	3,118,884	SW8022	3,898,238
ADD - REVENUES AND OTHER SOURCES	9,461,471		9,482,271
DEDUCT - EXPENDITURES AND OTHER USES	8,682,117		9,909,001
Fund Balance - End of Year	3,898,238	SW8029	3,471,508

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	2,012,748	SW1049N	2,012,748
Est Rev - Departmental Income	7,036,100	SW1299N	7,212,600
Est Rev - Use of Money And Property	158,625	SW2499N	183,000
Est Rev - Sale of Prop And Comp For Loss	23,000	SW2699N	21,000
Est Rev - Interfund Revenues	4,500	SW2801N	0
Est Rev - Federal Aid	100,000	SW4099N	0
TOTAL Estimated Revenues	9,334,973		9,429,348
Appropriated Reserve	10,590	SW511N	121,101
TOTAL Estimated Other Sources	10,590		121,101
TOTAL Estimated Revenues And Other Sources	9,345,563		9,550,449

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Home And Community Services	7,061,363	SW8999N	7,282,531
App-Employee Benefits	951,675	SW9199N	977,204
App - Debt Service	1,045,067	SW9899N	1,064,877
TOTAL Appropriations	9,058,105		9,324,612
Budgetary Provision For Other Uses	114,780	SW962N	0
App - Interfund Transfer	172,678	SW9999N	225,837
TOTAL Other Uses	287,458		225,837
TOTAL Appropriations And Other Uses	9,345,563		9,550,449

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	133,001	TA201	128,972
TOTAL Cash	133,001		128,972
Due From Other Funds	338,929	TA391	395,463
TOTAL Due From Other Funds	338,929		395,463
TOTAL Assets and Deferred Outflows of Resources	471,930		524,435

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Disability Insurance		TA19	
Guaranty & Bid Deposits	118,469	TA30	113,213
Bail Deposits	14,430	TA35	15,678
Other Funds (specify)	339,031	TA85	395,544
Additional Description Parkland Setaside & Town Clerk Clearing			
TOTAL Agency Liabilities	471,930		524,435
TOTAL Liabilities	471,930		524,435
TOTAL Liabilities, Deferred Inflows And Fund Balance	471,930		524,435

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

Balance Sheet

Code Description	2012	EdpCode	2013
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TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Premium & Accrued Interest On Obligations	952,486	V2710	
TOTAL Miscellaneous Local Sources	952,486		0
TOTAL Revenues	952,486		0
Serial Bonds		V5710	
Advanced Refunding Bonds	6,715,000	V5791	
TOTAL Proceeds of Obligations	6,715,000		0
TOTAL Other Sources	6,715,000		0
TOTAL Detail Revenues And Other Sources	7,667,486		0

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fiscal Agents Fees, Contr Expend	84,945	V13804	
TOTAL Fiscal Agents Fees	84,945		0
TOTAL General Government Support	84,945		0
Debt Principal, Serial Bonds		V97106	
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds		V97107	
TOTAL Debt Interest	0		0
TOTAL Expenditures	84,945		0
Repayments To Esc Agent Adv Ref Bonds	7,582,541	V99914	
	7,582,541		0
TOTAL Other Uses	7,582,541		0
TOTAL Detail Expenditures And Other Uses	7,667,486		0

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	7,667,486		
DEDUCT - EXPENDITURES AND OTHER USES	7,667,486		
Fund Balance - End of Year		V8029	

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	16,534,288	W129	15,469,491
TOTAL Provision To Be Made In Future Budgets	16,534,288		15,469,491
TOTAL Assets and Deferred Outflows of Resources	16,534,288		15,469,491

TOWN OF Bethlehem
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Landfill Closure & Post Closure	100,000	W684	100,000
Judgments And Claims Payable	81,000	W686	131,000
Compensated Absences	313,288	W687	238,491
TOTAL Other Liabilities	494,288		469,491
Bonds Payable	16,040,000	W628	15,000,000
TOTAL Bond And Long Term Liabilities	16,040,000		15,000,000
TOTAL Liabilities	16,534,288		15,469,491
TOTAL Liabilities	16,534,288		15,469,491

TOWN OF Bethlehem
Statement of Indebtedness
For the Fiscal Year Ending 2013

5/5/2014

County of: Albany

Municipal Code: 010307100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2013	BAN E	NS Water Transmission Project			08/02/2013	08/01/2014	0.54%		\$1,000,000	\$0			\$0		\$1,000,000
2010	BAN E	Water Fund Fleet Purchases			08/06/2010	08/03/2013	0.58%		\$150,000	\$130,000	\$10,000	\$0	\$0		\$120,000
2013	BAN E	Sewer Pump Stations			08/02/2013	08/01/2014	0.58%		\$150,000	\$0			\$0		\$150,000
r Total for Type/Exempt Status - Sums Issued Amt only made in AFR Ye									\$1,150,000	\$130,000	\$10,000	\$0	\$0	\$0	\$1,270,000
2004	BOND E	Water Treatment Plant			12/01/2004	03/01/2022	5.00%	N	\$12,105,000	\$620,000	\$620,000	\$0	\$0		\$0
2009	BOND E	Public Improvement			12/09/2009	12/01/2037	3.25%		\$7,958,000	\$7,475,000	\$175,000	\$0	\$0		\$7,300,000
2012	BOND E	Water Treatment Plant			12/20/2012	03/01/2022	4.20%	N	\$6,715,000	\$6,715,000	\$65,000	\$0	\$0		\$6,650,000
r Total for Type/Exempt Status - Sums Issued Amt only made in AFR Ye									\$0	\$14,810,000	\$860,000	\$0	\$0	\$0	\$13,950,000
2012	BAN N	Paving 2012			08/05/2012	08/01/2014	0.75%		\$597,000	\$597,000	\$49,750	\$0	\$0		\$547,250
2013	BAN N	2013 Paving and Highway Equip			08/02/2013	08/01/2014	0.54%		\$748,000	\$0			\$0		\$748,000
2012	BAN N	Highway Equipment			08/05/2012	08/01/2014	0.75%		\$299,000	\$299,000	\$19,933	\$0	\$0		\$279,067
2011	BAN N	Police Vehicle Acquisition			08/06/2010	08/01/2014	0.00%			\$26,666	\$26,666	\$0	\$0		\$0
2011	BAN N	2010 Highway Paving Project			08/06/2010	08/01/2014	0.58%			\$650,000	\$65,000	\$0	\$0		\$585,000
2011	BAN N	2011 Highway Paving Projects			08/06/2011	08/01/2014	0.57%		\$780,000	\$715,000	\$65,000	\$0	\$0		\$650,000
2011	BAN N	Highway Equipment Acquisition			08/06/2011	08/01/2014	0.57%		\$345,000	\$310,500	\$34,500	\$0	\$0		\$276,000
2011	BAN N	Highway Equipment Acquisition			08/06/2011	08/01/2014	0.57%		\$15,000	\$12,000	\$3,000	\$0	\$0		\$9,000
2011	BAN N	Town Hall Improvement Proj			08/06/2011	08/01/2014	0.57%		\$470,000	\$393,000	\$44,000	\$0	\$0		\$349,000
2011	BAN N	Sewer Fund Fleet Purchases			08/06/2010	08/01/2014	0.58%			\$342,334	\$26,333	\$0	\$0		\$316,001
r Total for Type/Exempt Status - Sums Issued Amt only made in AFR Ye									\$748,000	\$3,345,500	\$334,182	\$0	\$0	\$0	\$3,759,318
2008	BOND N	Finance NYS Police Retirement			04/01/2008	04/01/2018	4.50%		\$1,880,000	\$1,230,000	\$180,000	\$0	\$0		\$1,050,000
r Total for Type/Exempt Status - Sums Issued Amt only made in AFR Ye									\$0	\$1,230,000	\$180,000	\$0	\$0	\$0	\$1,050,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$1,898,000	\$19,515,500	\$1,384,182	\$0	\$0	\$0	\$20,029,318

TOWN OF Bethlehem
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,250.00
Demand Deposits	9Z2011	\$6,210,816.00
Time Deposits	9Z2021	\$10,505,903.00
Total		\$16,718,969.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,532,281.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$16,998,931.00
Total		\$18,531,212.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Bethlehem
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0047	\$220,607	\$0	\$189,190	\$31,417
****-3654	\$25,293	\$7,839	\$2,818	\$30,314
****-6268	\$3,436,561	\$0	\$0	\$3,436,561
****-5709	\$1,237,549	\$0	\$0	\$1,237,549
****-4788	\$98,336	\$0	\$0	\$98,336
****-7035	\$17,893	\$0	\$0	\$17,893
****-4066	\$1,752,421	\$5,346	\$0	\$1,757,767
****-0149	\$4,694,028	\$27,889	\$0	\$4,721,917
****-1541	\$11	\$0	\$0	\$11
****-0884	\$9,252	\$0	\$5,346	\$3,906
****-9720	\$20,712	\$0	\$0	\$20,712
****-9187	\$10,971	\$0	\$0	\$10,971
****-9738	\$39,911	\$0	\$20,522	\$19,389
****-9645	\$4,147,190	\$0	\$0	\$4,147,190
****-0025	\$32,281	\$0	\$0	\$32,281
****-5021	\$4,932	\$0	\$0	\$4,932
****-1785	\$8,780	\$0	\$0	\$8,780
****-3768	\$46,609	\$0	\$39,994	\$6,615
****-1377	\$40,063	\$0	\$31,000	\$9,063
****-0298	\$96	\$0	\$0	\$96
****-3708	\$105,532	\$3,530	\$0	\$109,062
****-7116	\$1,011,958	\$0	\$0	\$1,011,958
Total Adjusted Bank Balance				\$16,716,720
Petty Cash				\$2,250.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$16,718,970
Total Cash Balance All Funds				9ZCASHB * \$16,718,970
* Must be equal				

TOWN OF Bethlehem
Local Government Questionnaire
For the Fiscal Year Ending 2013

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

TOWN OF Bethlehem
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:		213			
Total Part Time Employees:		61			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$2,003,733.00	174	23	
90158	Police and Fire Retirement	\$810,693.00	37		
90258	Local Pension Fund				
90308	Social Security	\$1,086,441.00	213	61	
90408	Worker's Compensation Insurance	\$596,197.00	213	61	
90458	Life Insurance	\$6,802.00	213	61	
90508	Unemployment Insurance	\$23,931.00			
90558	Disability Insurance	\$16,686.00	213	61	
90608	Hospital and Medical (Dental) Insurance	\$2,253,951.00	184	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$603,946.00			132
Total		\$7,402,380.00			
Computed Total From Financial Section (comparative purposes only)		\$7,402,380.00			

TOWN OF Bethlehem
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$296,764	88,116	gallons	
Diesel Fuel	\$247,809	73,580	gallons	
Fuel Oil	\$125,516	28,048	gallons	
Natural Gas	\$24,008	32,730	cubic feet	Therms
Electricity	\$1,018,475	7,335,593	kilowatt-hours	
Coal	\$		tons	

TOWN OF Bethlehem
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

CERTIFICATION OF CHIEF FISCAL OFFICER

I, John Clarkson, hereby certify that I am the Chief Fiscal Officer of the Town of Bethlehem, and that the information provided in the annual financial report of the Town of Bethlehem, for the fiscal year ended 12/31/2013, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Bethlehem, and adopted by me as my signature for use in conjunction with the filing of the Town of Bethlehem 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Bethlehem's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

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

John Clarkson
Name

(518) 439-4955
Telephone Number

Town Supervisor
Title

445 Delaware Avenue, Delmar, NY 1
Official Address

04/28/2014
Date of Certification

(518) 439-4955
Official Telephone Number

TOWN OF Bethlehem
Financial Comments
For the Fiscal Year Ending 2013