

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



ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT

For The
TOWN of New Lebanon
County of Columbia
For the Fiscal Year Ended 12/31/2019

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 New Lebanon

*** 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	682,293	A200	720,733
Petty Cash	950	A210	950
TOTAL Cash	683,243		721,683
Accounts Receivable	15,426	A380	10,117
TOTAL Other Receivables (net)	15,426		10,117
Due From Other Funds	24,723	A391	34,153
TOTAL Due From Other Funds	24,723		34,153
Due From Other Governments	123,922	A440	120,224
TOTAL Due From Other Governments	123,922		120,224
Cash Special Reserves	670,500	A230	670,500
TOTAL Restricted Assets	670,500		670,500
TOTAL Assets	1,517,813		1,556,678

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	22,736	A600	2,466
TOTAL Accounts Payable	22,736		2,466
Accrued Liabilities	1,754	A601	2,013
TOTAL Accrued Liabilities	1,754		2,013
Due To Other Funds	2,289	A630	16,327
TOTAL Due To Other Funds	2,289		16,327
TOTAL Liabilities	26,780		20,805
Fund Balance			
General Reserve	45,500	A870	45,500
Res For Solid Waste Mgmt Facility	625,000	A898	625,000
TOTAL Restricted Fund Balance	670,500		670,500
Committed Fund Balance		A913	36,313
TOTAL Committed Fund Balance	0		36,313
Assigned Appropriated Fund Balance	85,000	A914	378,803
TOTAL Assigned Fund Balance	85,000		378,803
Unassigned Fund Balance	735,534	A917	450,256
TOTAL Unassigned Fund Balance	735,534		450,256
TOTAL Fund Balance	1,491,034		1,535,872
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,517,813		1,556,678

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	299,578	A1001	215,328
TOTAL Real Property Taxes	299,578		215,328
Other Payments In Lieu of Taxes	1,516	A1081	
Other Tax Items	3,934	A1089	1,470
Interest & Penalties On Real Prop Taxes	6,112	A1090	7,294
TOTAL Real Property Tax Items	11,561		8,765
Non Prop Tax Dist By County	472,340	A1120	487,064
Franchises	5,047	A1170	6,116
TOTAL Non Property Tax Items	477,387		493,180
Clerk Fees	4,562	A1255	4,242
Safety Inspection Fees	17,526	A1560	9,678
Vital Statistics Fees	1,370	A1603	1,220
Park And Recreational Charges	18,547	A2001	18,863
Special Recreational Facility Charges	700	A2025	1,035
Zoning Fees	940	A2110	1,339
Planning Board Fees	765	A2115	745
Refuse & Garbage Charges	357	A2130	826
TOTAL Departmental Income	44,767		37,949
Misc Revenue, Other Govts	14,902	A2389	14,519
TOTAL Intergovernmental Charges	14,902		14,519
Interest And Earnings	4,000	A2401	6,856
TOTAL Use of Money And Property	4,000		6,856
Dog Licenses	1,355	A2544	1,724
Permits, Other	5,080	A2590	2,600
TOTAL Licenses And Permits	6,435		4,324
Fines And Forfeited Bail	62,197	A2610	41,333
TOTAL Fines And Forfeitures	62,197		41,333
Sales of Scrap & Excess Materials	240	A2650	60
Insurance Recoveries	7,594	A2680	
TOTAL Sale of Property And Compensation For Loss	7,834		60
Refunds of Prior Year's Expenditures	877	A2701	
Gifts And Donations	793	A2705	4,382
Unclassified (specify)		A2770	195
Additional Description PUBLICATIONS REIMBURSEMENT			
TOTAL Miscellaneous Local Sources	1,670		4,577
St Aid, Revenue Sharing	12,290	A3001	25,415
St Aid, Mortgage Tax	43,791	A3005	46,276
St Aid - Other (specify)	28,781	A3089	
TOTAL State Aid	84,863		71,691
TOTAL Revenues	1,015,192		898,581
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,015,192		898,581

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	16,000	A10101	16,000
Legislative Board, Equip & Cap Outlay	280	A10102	
Legislative Board, Contr Expend	101	A10104	645
TOTAL Legislative Board	16,381		16,645
Municipal Court, Pers Serv	56,911	A11101	62,136
Municipal Court, Equip & Cap Outlay	75	A11102	
Municipal Court, Contr Expend	4,546	A11104	3,930
TOTAL Municipal Court	61,532		66,066
Supervisor,pers Serv	22,772	A12201	22,772
Supervisor,equip & Cap Outlay	226	A12202	59
Supervisor,contr Expend	12,806	A12204	12,781
TOTAL Supervisor	35,805		35,612
Tax Collection,pers Serv	10,812	A13301	10,812
Tax Collection,equip & Cap Outlay		A13302	
Tax Collection,contr Expend	2,425	A13304	2,473
TOTAL Tax Collection	13,237		13,285
Assessment, Pers Serv	32,890	A13551	31,232
Assessment, Equip & Cap Outlay		A13552	150
Assessment, Contr Expend	4,606	A13554	2,719
TOTAL Assessment	37,496		34,101
Clerk,pers Serv	57,393	A14101	58,968
Clerk,equip & Cap Outlay	1,288	A14102	780
Clerk,contr Expend	5,293	A14104	3,796
TOTAL Clerk	63,974		63,545
Law, Contr Expend	35,809	A14204	48,208
TOTAL Law	35,809		48,208
Personnel, Contr Expend	250	A14304	
TOTAL Personnel	250		0
Engineer, Contr Expend	6,840	A14404	9,560
TOTAL Engineer	6,840		9,560
Elections, Contr Expend	67	A14504	53
TOTAL Elections	67		53
Records Mgmt, Contr Expend	3,829	A14604	4,060
TOTAL Records Mgmt	3,829		4,060
Buildings, Pers Serv	1,478	A16201	432
Buildings, Contr Expend	44,386	A16204	29,822
TOTAL Buildings	45,864		30,254
Central Comm System, Contr Expend	9,293	A16504	9,583
TOTAL Central Comm System	9,293		9,583
Central Storeroom, Contr Expend	1,153	A16604	974
TOTAL Central Storeroom	1,153		974
Central Print & Mail,contr Expend	7,645	A16704	7,641
TOTAL Central Print & Mail	7,645		7,641
Central Data Process, Contr Expend	12,694	A16804	9,874
TOTAL Central Data Process	12,694		9,874

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend	22,236	A19104	23,465
TOTAL Unallocated Insurance	22,236		23,465
Municipal Assn Dues, Contr Expend	900	A19204	900
TOTAL Municipal Assn Dues	900		900
TOTAL General Government Support	375,005		373,826
Police, Pers Serv	4,570	A31201	1,800
TOTAL Police	4,570		1,800
Other Animal Control, Pers Serv	5,520	A35201	5,520
Other Animal Control, Contr Expend	320	A35204	950
TOTAL Other Animal Control	5,840		6,470
TOTAL Public Safety	10,410		8,270
Registrar of Vital Stat Contr Expend	985	A40204	476
TOTAL Registrar of Vital Stat Contr Expend	985		476
TOTAL Health	985		476
Street Admin, Pers Serv	61,752	A50101	61,752
Street Admin, Contr Expend	1,664	A50104	1,884
TOTAL Street Admin	63,416		63,636
Garage, Equip & Cap Outlay	7,929	A51322	10,980
Garage, Contr Expend	225	A51324	1,499
TOTAL Garage	8,154		12,479
Street Lighting, Contr Expend	5,753	A51824	7,758
TOTAL Street Lighting	5,753		7,758
TOTAL Transportation	77,323		83,873
Safety Net, Contr Expend	4,176	A61404	4,086
TOTAL Safety Net	4,176		4,086
Publicity, Contr Expend	457	A64104	
TOTAL Publicity	457		0
Veterans Service, Contr Expend	1,000	A65104	1,000
TOTAL Veterans Service	1,000		1,000
Programs For Aging, Contr Expend	7,261	A67724	7,059
TOTAL Programs For Aging	7,261		7,059
TOTAL Economic Assistance And Opportunity	12,894		12,145
Recreation Admini, Pers Serv	14,072	A70201	14,623
Recreation Admini, Contr Expend	555	A70204	1,480
TOTAL Recreation Admini	14,627		16,103
Parks, Pers Serv	16,729	A71101	14,371
Parks, Equip & Cap Outlay	29,000	A71102	1,706
Parks, Contr Expend	37,530	A71104	6,254
TOTAL Parks	83,259		22,331
Playgr & Rec Centers, Equip & Cap Outlay		A71402	
Playgr & Rec Centers, Contr Expend	30,500	A71404	63,860
TOTAL Playgr & Rec Centers	30,500		63,860
Band Concerts, Contr Expend	3,980	A72704	3,747
TOTAL Band Concerts	3,980		3,747

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Youth Prog, Pers Serv	32,451	A73101	40,942
Youth Prog, Contr Expend	7,211	A73104	6,471
TOTAL Youth Prog	39,662		47,414
Library, Contr Expend		A74104	
TOTAL Library	0		0
Historian, Contr Expend	750	A75104	375
TOTAL Historian	750		375
Celebrations, Contr Expend	8,264	A75504	
TOTAL Celebrations	8,264		0
TOTAL Culture And Recreation	181,042		153,829
Zoning, Pers Serv	2,587	A80101	1,209
Zoning, Contr Expend	827	A80104	706
TOTAL Zoning	3,414		1,915
Planning, Pers Serv	4,787	A80201	6,667
Planning, Equip & Cap Outlay		A80202	8
Planning, Contr Expend	867	A80204	1,711
TOTAL Planning	5,654		8,387
Refuse & Garbage, Contr Expend	6,244	A81604	6,044
TOTAL Refuse & Garbage	6,244		6,044
Comm Beautification, Contr Expend	44	A85104	26
TOTAL Comm Beautification	44		26
Drainage, Contr Expend		A85404	
TOTAL Drainage	0		0
Code Enforcements, Pers Serv	66,170	A86641	68,015
Code Enforcements, Equip & Cap Outlay	2,122	A86642	
Code Enforcements, Contr Expend	3,964	A86644	7,265
TOTAL Code Enforcements	72,257		75,280
Conservation, Contr Expend	617	A87104	874
TOTAL Conservation	617		874
Cemetery, Contr Expend	8,250	A88104	7,800
TOTAL Cemetery	8,250		7,800
TOTAL Home And Community Services	96,480		100,326
State Retirement System	43,930	A90108	46,979
Social Security, Employer Cont	29,921	A90308	31,497
Disability Insurance, Empl Bnfts		A90558	2,495
Hospital & Medical (dental) Ins, Empl Bnft	29,957	A90608	40,027
TOTAL Employee Benefits	103,807		120,998
TOTAL Expenditures	857,946		853,742
TOTAL Expenditures	857,946		853,742

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,333,787	A8021	1,491,034
Restated Fund Balance - Beg of Year	1,333,787	A8022	1,491,034
ADD - REVENUES AND OTHER SOURCES	1,015,192		898,581
DEDUCT - EXPENDITURES AND OTHER USES	857,946		853,742
Fund Balance - End of Year	1,491,034	A8029	1,535,872

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	350,328	A1049N	334,039
Est Rev - Real Property Tax Items	7,500	A1099N	7,000
Est Rev - Non Property Tax Items	390,000	A1199N	390,000
Est Rev - Departmental Income	53,800	A1299N	49,750
Est Rev - Use of Money And Property	2,500	A2499N	2,500
Est Rev - Licenses And Permits	3,000	A2599N	3,000
Est Rev - Fines And Forfeitures	60,000	A2649N	60,000
Est Rev - Miscellaneous Local Sources		A2799N	1,500
Est Rev - State Aid	47,000	A3099N	57,000
TOTAL Estimated Revenues	914,128		904,789
Appropriated Fund Balance	85,000	A599N	378,803
TOTAL Estimated Other Sources	85,000		378,803
TOTAL Estimated Revenues	999,128		1,283,592

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	415,150	A1999N	404,963
App - Public Safety	8,980	A3999N	11,965
App - Health	1,000	A4999N	1,000
App - Transportation	73,752	A5999N	76,840
App - Economic Assistance And Opportunity	14,140	A6999N	14,140
App - Culture And Recreation	274,429	A7999N	252,760
App - Home And Community Services	98,436	A8999N	121,826
App - Employee Benefits	113,241	A9199N	120,098
TOTAL Appropriations	999,128		1,003,592
App - Interfund Transfer		A9999N	280,000
TOTAL Other Uses	0		280,000
TOTAL Appropriations	999,128		1,283,592

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	238,951	DA200	176,979
TOTAL Cash	238,951		176,979
Due From State And Federal Government		DA410	
TOTAL State And Federal Aid Receivables	0		0
Cash Special Reserves	26,350	DA230	
TOTAL Restricted Assets	26,350		0
TOTAL Assets	265,301		176,979

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	17,773	DA600	6,967
TOTAL Accounts Payable	17,773		6,967
Accrued Liabilities	4,073	DA601	3,111
TOTAL Accrued Liabilities	4,073		3,111
Due To Other Funds		DA630	5,979
TOTAL Due To Other Funds	0		5,979
TOTAL Liabilities	21,846		16,057
Fund Balance			
Capital Reserve	26,350	DA878	
TOTAL Restricted Fund Balance	26,350		0
Assigned Appropriated Fund Balance	53,650	DA914	10,399
Assigned Unappropriated Fund Balance	163,455	DA915	150,523
TOTAL Assigned Fund Balance	217,105		160,922
TOTAL Fund Balance	243,455		160,922
TOTAL Liabilities, Deferred Inflows And Fund Balance	265,301		176,979

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	540,916	DA1001	548,669
TOTAL Real Property Taxes	540,916		548,669
Interest And Earnings	2,013	DA2401	1,793
TOTAL Use of Money And Property	2,013		1,793
Sales of Equipment		DA2665	15,570
TOTAL Sale of Property And Compensation For Loss	0		15,570
Refunds of Prior Year's Expenditures	850	DA2701	
TOTAL Miscellaneous Local Sources	850		0
St Aid, Consolidated Highway Aid	153,907	DA3501	153,956
TOTAL State Aid	153,907		153,956
Fed Aid Emer Disaster Assist	2,059	DA4960	
TOTAL Federal Aid	2,059		0
TOTAL Revenues	699,745		719,988
TOTAL Revenues	699,745		719,988

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	79,766	DA51101	88,253
Maint of Streets, Contr Expend	151,718	DA51104	141,498
TOTAL Maint of Streets	231,483		229,751
Perm Improve Highway, Equip & Cap Outlay	153,907	DA51122	153,955
TOTAL Perm Improve Highway	153,907		153,955
Machinery, Equip & Cap Outlay		DA51302	120,197
Machinery, Contr Expend	78,052	DA51304	92,233
TOTAL Machinery	78,052		212,430
Brush And Weeds, Pers Serv	3,750	DA51401	4,000
Brush And Weeds, Contr Expend	7,593	DA51404	8,097
TOTAL Brush And Weeds	11,343		12,097
Snow Removal, Pers Serv	40,762	DA51421	39,999
Snow Removal, Contr Expend	42,651	DA51424	39,368
TOTAL Snow Removal	83,413		79,367
TOTAL Transportation	558,198		687,601
State Retirement, Empl Bnfts	14,977	DA90108	17,617
Social Security , Empl Bnfts	9,469	DA90308	9,325
Disability Insurance, Empl Bnfts		DA90558	500
Hospital & Medical (dental) Ins, Empl Bnft	42,210	DA90608	47,665
TOTAL Employee Benefits	66,655		75,107
Debt Principal, Serial Bonds	37,767	DA97106	36,946
Debt Principal, Install Purch. Debt	18,329	DA97856	
TOTAL Debt Principal	56,097		36,946
Debt Interest, Serial Bonds	2,577	DA97107	2,867
Debt Interest, Install. Purch Debt	469	DA97857	
TOTAL Debt Interest	3,046		2,867
TOTAL Expenditures	683,997		802,520
Transfers, Capital Projects Fund	77,490	DA99509	
TOTAL Operating Transfers	77,490		0
TOTAL Other Uses	77,490		0
TOTAL Expenditures	761,486		802,520

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	305,201	DA8021	243,458
Prior Period Adj -Increase In Fund Balance		DA8012	
Prior Period Adj -Decrease In Fund Balance	2	DA8015	3
Restated Fund Balance - Beg of Year	305,200	DA8022	243,455
ADD - REVENUES AND OTHER SOURCES	699,745		719,988
DEDUCT - EXPENDITURES AND OTHER USES	761,486		802,520
Fund Balance - End of Year	243,458	DA8029	160,922

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	548,669	DA1049N	533,099
Est Rev - Use of Money And Property	1,500	DA2499N	17,070
Est Rev - State Aid	108,000	DA3099N	108,366
TOTAL Estimated Revenues	658,169		658,535
Estimated - Interfund Transfer		DA5031N	280,000
Appropriated Fund Balance	53,650	DA599N	10,399
TOTAL Estimated Other Sources	53,650		290,399
TOTAL Estimated Revenues	711,819		948,934

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	571,000	DA5999N	805,686
App - Employee Benefits	81,005	DA9199N	83,851
App - Debt Service	39,814	DA9899N	39,397
TOTAL Appropriations	691,819		928,934
App - Interfund Transfer	20,000	DA9999N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations	711,819		948,934

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Interfund Transfers	77,490	H5031	
TOTAL Interfund Transfers	77,490		0
Statutory Installment Bonds	50,000	H5720	
TOTAL Proceeds of Obligations	50,000		0
TOTAL Other Sources	127,490		0
TOTAL Revenues	127,490		0

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Machinery, Equip & Cap Outlay	127,490	H51302	
TOTAL Machinery	127,490		0
TOTAL Transportation	127,490		0
TOTAL Expenditures	127,490		0
TOTAL Expenditures	127,490		0

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	127,490		
DEDUCT - EXPENDITURES AND OTHER USES	127,490		
Fund Balance - End of Year		H8029	

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	10,000	K101	10,000
Buildings	1,579,000	K102	1,579,000
Machinery And Equipment	1,577,140	K104	1,697,337
TOTAL Fixed Assets (net)	3,166,140		3,286,337
TOTAL Assets	3,166,140		3,286,337

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities			
Total Non-Current Govt Assets	3,166,140	K159	3,286,337
TOTAL Investments in Non-Current Government Assets	3,166,140		3,286,337
TOTAL Fund Balance	3,166,140		3,286,337
TOTAL	3,166,140		3,286,337

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	135,000	L1001	135,000
TOTAL Real Property Taxes	135,000		135,000
TOTAL Revenues	135,000		135,000
TOTAL Revenues	135,000		135,000

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Library, Contr Expend	135,000	L74104	135,000
TOTAL Library	135,000		135,000
TOTAL Culture And Recreation	135,000		135,000
TOTAL Expenditures	135,000		135,000
TOTAL Expenditures	135,000		135,000

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		L8021	
Restated Fund Balance - Beg of Year		L8022	
ADD - REVENUES AND OTHER SOURCES	135,000		135,000
DEDUCT - EXPENDITURES AND OTHER USES	135,000		135,000
Fund Balance - End of Year		L8029	

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	67,360	SF1001	159,500
TOTAL Real Property Taxes	67,360		159,500
TOTAL Revenues	67,360		159,500
TOTAL Revenues	67,360		159,500

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	67,360	SF34104	159,500
TOTAL Fire Protection	67,360		159,500
TOTAL Public Safety	67,360		159,500
TOTAL Expenditures	67,360		159,500
TOTAL Expenditures	67,360		159,500

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	67,360		159,500
DEDUCT - EXPENDITURES AND OTHER USES	67,360		159,500
Fund Balance - End of Year		SF8029	

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	44,436	TA200	21,827
TOTAL Cash	44,436		21,827
Due From Other Funds	2,289	TA391	22,306
TOTAL Due From Other Funds	2,289		22,306
Due From Other Governments	2,167	TA440	
TOTAL Due From Other Governments	2,167		0
TOTAL Assets	48,893		44,133

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	24,723	TA630	34,153
TOTAL Due To Other Funds	24,723		34,153
State Retirement	675	TA18	676
Group Insurance	307	TA20	286
Guaranty & Bid Deposits	23,188	TA30	9,018
TOTAL Agency Liabilities	24,169		9,980
TOTAL Liabilities	48,893		44,133
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,893		44,133

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	336,349	W129	349,297
TOTAL Provision To Be Made In Future Budgets	336,349		349,297
TOTAL Assets	336,349		349,297

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	41,921	W638	91,816
Landfill Closure & Post Closure Liability	160,000	W684	160,000
Installment Purchase Debt		W685	
Compensated Absences	22,000	W687	22,000
TOTAL Other Liabilities	223,921		273,816
Bonds Payable	112,428	W628	75,481
TOTAL Bond And Long Term Liabilities	112,428		75,481
TOTAL Liabilities	336,349		349,297
TOTAL Liabilities	336,349		349,297

TOWN OF NEW LEDAHOH
Statement of Indebtedness
For the Fiscal Year Ending 2019

3/31/2020

County of: Columbia

Municipal Code: 100357700000

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
2018	BOND N	TRACTOR/MOWER			03/01/2018	03/02/2023	2.50%		\$50,000	\$50,000	\$16,667	\$0	\$0		\$33,333
2017	BOND N	2016 Ford F550			02/22/2017	02/22/2021	2.59%		\$82,195	\$62,428	\$20,279	\$0	\$0		\$42,148
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
									\$0	\$112,428	\$36,946	\$0	\$0	\$0	\$75,481
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$0	\$112,428	\$36,946	\$0	\$0	\$0	\$75,481

TOWN OF New Lebanon
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$950.00
Demand Deposits	9Z2011	\$1,590,039.13
Time Deposits	9Z2021	
Total		\$1,590,989.13
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,440,039.13
Total		\$1,690,039.13
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 New Lebanon
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-3715	\$20,829	\$0	\$166,226	(\$145,397)
*****-3757	\$9,018	\$0	\$0	\$9,018
*****-6754	\$25,026	\$0	\$2,216	\$22,809
*****-6762	\$1,703,609	\$0	\$0	\$1,703,609
Total Adjusted Bank Balance				\$1,590,039
Petty Cash				\$950.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,590,989
Total Cash Balance All Funds			9ZCASHB *	\$1,590,989
* Must be equal				

TOWN OF New Lebanon
Local Government Questionnaire
For the Fiscal Year Ending 2019

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

**TOWN OF New Lebanon
Employee and Retiree Benefits
For the Fiscal Year Ending 2019**

Total Full Time Employees:		7			
Total Part Time Employees:		40			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$64,596.00	7	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$40,822.00	7	40	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$2,995.00	7	40	
90608	Hospital and Medical (Dental) Insurance	\$87,691.00	5		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$196,104.00			
Computed Total From Financial Section (comparative purposes only)		\$196,104.42			

TOWN OF New Lebanon
Energy Costs and Consumption
For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$23,468		gallons	
Fuel Oil	\$8,219		gallons	
Natural Gas			cubic feet	
Electricity	\$9,192		kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, TISTRYA HOUGHTLING , hereby certify that I am the Chief Fiscal Officer of the TOWN of NEW LEBANON , and that the information provided in the annual financial report of the TOWN of NEW LEBANON , for the fiscal year ended 12/31/2019 , 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 NEW LEBANON , and adopted by me as my signature for use in conjunction with the filing of the TOWN of NEW LEBANON's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of NEW LEBANON's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

BRIAN FITZGERALD
Name of Report Preparer if different
than Chief Fiscal Officer

(518) 794-8889
Telephone Number

02/28/2020
Date of Certification

TISTRYA HOUGHTLING
Name

TOWN SUPERVISOR
Title

NEW LEBANON NY
Official Address

(518) 794-8889
Official Telephone Number

TOWN OF New Lebanon
Financial Comments
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 ROUNDING

Account Code DA8015 ROUNDING ERROR

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W129 To properly record NPL.

Account Code W638 To properly record NPL.

