

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 12/31/2020

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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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	720,733	A200	723,111
Petty Cash	950	A210	950
<b>TOTAL Cash</b>	<b>721,683</b>		<b>724,061</b>
Accounts Receivable	10,117	A380	7,848
<b>TOTAL Other Receivables (net)</b>	<b>10,117</b>		<b>7,848</b>
Due From Other Funds	34,153	A391	39,863
<b>TOTAL Due From Other Funds</b>	<b>34,153</b>		<b>39,863</b>
Due From Other Governments	120,224	A440	136,822
<b>TOTAL Due From Other Governments</b>	<b>120,224</b>		<b>136,822</b>
Cash Special Reserves	670,500	A230	670,500
<b>TOTAL Restricted Assets</b>	<b>670,500</b>		<b>670,500</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,556,678</b>		<b>1,579,093</b>

TOWN OF New Lebanon  
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	2,466	A600	17,748
<b>TOTAL Accounts Payable</b>	<b>2,466</b>		<b>17,748</b>
Accrued Liabilities	2,013	A601	3,264
<b>TOTAL Accrued Liabilities</b>	<b>2,013</b>		<b>3,264</b>
Due To Other Funds	16,327	A630	10,000
<b>TOTAL Due To Other Funds</b>	<b>16,327</b>		<b>10,000</b>
<b>TOTAL Liabilities</b>	<b>20,805</b>		<b>31,012</b>
<b>Fund Balance</b>			
General Reserve	45,500	A870	45,500
Res For Solid Waste Mgmt Facility	625,000	A898	625,000
<b>TOTAL Restricted Fund Balance</b>	<b>670,500</b>		<b>670,500</b>
Committed Fund Balance	36,313	A913	36,313
<b>TOTAL Committed Fund Balance</b>	<b>36,313</b>		<b>36,313</b>
Assigned Appropriated Fund Balance	378,803	A914	841,268
<b>TOTAL Assigned Fund Balance</b>	<b>378,803</b>		<b>841,268</b>
Unassigned Fund Balance	450,256	A917	
<b>TOTAL Unassigned Fund Balance</b>	<b>450,256</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>1,535,872</b>		<b>1,548,081</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,556,678</b>		<b>1,579,093</b>

TOWN OF New Lebanon  
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	215,328	A1001	199,039
<b>TOTAL Real Property Taxes</b>	<b>215,328</b>		<b>199,039</b>
Other Tax Items	1,470	A1089	1,461
Interest & Penalties On Real Prop Taxes	7,294	A1090	6,607
<b>TOTAL Real Property Tax Items</b>	<b>8,765</b>		<b>8,068</b>
Non Prop Tax Dist By County	487,064	A1120	501,922
Franchises	6,116	A1170	8,881
<b>TOTAL Non Property Tax Items</b>	<b>493,180</b>		<b>510,803</b>
Clerk Fees	4,242	A1255	3,685
Safety Inspection Fees	9,678	A1560	14,642
Vital Statistics Fees	1,220	A1603	878
Park And Recreational Charges	18,863	A2001	
Special Recreational Facility Charges	1,035	A2025	520
Zoning Fees	1,339	A2110	744
Planning Board Fees	745	A2115	525
Refuse & Garbage Charges	826	A2130	933
<b>TOTAL Departmental Income</b>	<b>37,949</b>		<b>21,926</b>
Misc Revenue, Other Govts	14,519	A2389	11,422
<b>TOTAL Intergovernmental Charges</b>	<b>14,519</b>		<b>11,422</b>
Interest And Earnings	6,856	A2401	4,638
<b>TOTAL Use of Money And Property</b>	<b>6,856</b>		<b>4,638</b>
Dog Licenses	1,724	A2544	1,369
Permits, Other	2,600	A2590	1,460
<b>TOTAL Licenses And Permits</b>	<b>4,324</b>		<b>2,829</b>
Fines And Forfeited Bail	41,333	A2610	21,783
<b>TOTAL Fines And Forfeitures</b>	<b>41,333</b>		<b>21,783</b>
Sales of Scrap & Excess Materials	60	A2650	20
Insurance Recoveries		A2680	7,904
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>60</b>		<b>7,924</b>
Refunds of Prior Year's Expenditures		A2701	1,501
Gifts And Donations	4,382	A2705	4,185
Unclassified (specify)	195	A2770	1,951
Additional Description MISC REIMBURSEMENTS			
<b>TOTAL Miscellaneous Local Sources</b>	<b>4,577</b>		<b>7,637</b>
St Aid, Revenue Sharing	25,415	A3001	16,556
St Aid, Mortgage Tax	46,276	A3005	79,379
<b>TOTAL State Aid</b>	<b>71,691</b>		<b>95,935</b>
<b>TOTAL Revenues</b>	<b>898,581</b>		<b>892,003</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>898,581</b>		<b>892,003</b>

TOWN OF New Lebanon  
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For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Legislative Board, Pers Serv	16,000	A10101	12,000
Legislative Board, Equip & Cap Outlay		A10102	
Legislative Board, Contr Expend	645	A10104	10
<b>TOTAL Legislative Board</b>	<b>16,645</b>		<b>12,010</b>
Municipal Court, Pers Serv	62,136	A11101	58,939
Municipal Court, Contr Expend	3,930	A11104	1,415
<b>TOTAL Municipal Court</b>	<b>66,066</b>		<b>60,353</b>
Supervisor,pers Serv	22,772	A12201	14,772
Supervisor,equip & Cap Outlay	59	A12202	285
Supervisor,contr Expend	12,781	A12204	14,285
<b>TOTAL Supervisor</b>	<b>35,612</b>		<b>29,342</b>
Tax Collection,pers Serv	10,812	A13301	10,812
Tax Collection,contr Expend	2,473	A13304	1,906
<b>TOTAL Tax Collection</b>	<b>13,285</b>		<b>12,718</b>
Budget, Pers Serv		A13401	8,000
<b>TOTAL Budget</b>	<b>0</b>		<b>8,000</b>
Assessment, Pers Serv	31,232	A13551	31,006
Assessment, Equip & Cap Outlay	150	A13552	1,458
Assessment, Contr Expend	2,719	A13554	976
<b>TOTAL Assessment</b>	<b>34,101</b>		<b>33,440</b>
Clerk,pers Serv	58,968	A14101	54,656
Clerk,equip & Cap Outlay	780	A14102	
Clerk,contr Expend	3,796	A14104	4,284
<b>TOTAL Clerk</b>	<b>63,545</b>		<b>58,940</b>
Law, Contr Expend	48,208	A14204	53,313
<b>TOTAL Law</b>	<b>48,208</b>		<b>53,313</b>
Personnel, Contr Expend		A14304	100
<b>TOTAL Personnel</b>	<b>0</b>		<b>100</b>
Engineer, Contr Expend	9,560	A14404	1,890
<b>TOTAL Engineer</b>	<b>9,560</b>		<b>1,890</b>
Elections, Contr Expend	53	A14504	36
<b>TOTAL Elections</b>	<b>53</b>		<b>36</b>
Records Mgmt, Contr Expend	4,060	A14604	4,555
<b>TOTAL Records Mgmt</b>	<b>4,060</b>		<b>4,555</b>
Operation of Plant Pers Serv	432	A16201	765
Operation of Plant Equip & Cap Outlay		A16202	575
Operation of Plant Contr Expend	29,822	A16204	22,624
<b>TOTAL Operation of Plant Contr Expend</b>	<b>30,254</b>		<b>23,964</b>
Central Comm System Contr Expend	9,583	A16504	10,224
<b>TOTAL Central Comm System Contr Expend</b>	<b>9,583</b>		<b>10,224</b>
Central Storeroom Contr Expend	974	A16604	1,154
<b>TOTAL Central Storeroom Contr Expend</b>	<b>974</b>		<b>1,154</b>
Central Print & Mail Contr Expend	7,641	A16704	7,418
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>7,641</b>		<b>7,418</b>

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Central Data Process, Contr Expend	9,874	A16804	6,529
<b>TOTAL Central Data Process</b>	<b>9,874</b>		<b>6,529</b>
Unallocated Insurance, Contr Expend	23,465	A19104	25,848
<b>TOTAL Unallocated Insurance</b>	<b>23,465</b>		<b>25,848</b>
Municipal Assn Dues, Contr Expend	900	A19204	999
<b>TOTAL Municipal Assn Dues</b>	<b>900</b>		<b>999</b>
<b>TOTAL General Government Support</b>	<b>373,826</b>		<b>350,834</b>
Police, Pers Serv	1,800	A31201	1,244
Police, Contr Expend		A31204	1,094
<b>TOTAL Police</b>	<b>1,800</b>		<b>2,338</b>
Control of Animals, Pers Serv		A35101	
Control of Animals, Contr Expend		A35104	150
<b>TOTAL Control of Animals</b>	<b>0</b>		<b>150</b>
Other Animal Control, Pers Serv	5,520	A35201	3,081
Other Animal Control, Contr Expend	950	A35204	858
<b>TOTAL Other Animal Control</b>	<b>6,470</b>		<b>3,939</b>
<b>TOTAL Public Safety</b>	<b>8,270</b>		<b>6,427</b>
Registrar of Vital Stat Contr Expend	476	A40204	889
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>476</b>		<b>889</b>
<b>TOTAL Health</b>	<b>476</b>		<b>889</b>
Street Admin, Pers Serv	61,752	A50101	64,840
Street Admin, Contr Expend	1,884	A50104	2,050
<b>TOTAL Street Admin</b>	<b>63,636</b>		<b>66,890</b>
Garage, Equip & Cap Outlay	10,980	A51322	1,789
Garage, Contr Expend	1,499	A51324	
<b>TOTAL Garage</b>	<b>12,479</b>		<b>1,789</b>
Street Lighting, Contr Expend	7,758	A51824	3,595
<b>TOTAL Street Lighting</b>	<b>7,758</b>		<b>3,595</b>
<b>TOTAL Transportation</b>	<b>83,873</b>		<b>72,274</b>
Safety Net, Contr Expend	4,086	A61404	4,464
<b>TOTAL Safety Net</b>	<b>4,086</b>		<b>4,464</b>
Publicity, Contr Expend		A64104	477
<b>TOTAL Publicity</b>	<b>0</b>		<b>477</b>
Veterans Service, Contr Expend	1,000	A65104	1,000
<b>TOTAL Veterans Service</b>	<b>1,000</b>		<b>1,000</b>
Programs For Aging, Contr Expend	7,059	A67724	
<b>TOTAL Programs For Aging</b>	<b>7,059</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>12,145</b>		<b>5,941</b>
Recreation Admini, Pers Serv	14,623	A70201	10,000
Recreation Admini, Contr Expend	1,480	A70204	
<b>TOTAL Recreation Admini</b>	<b>16,103</b>		<b>10,000</b>
Parks, Pers Serv	14,371	A71101	19,007
Parks, Equip & Cap Outlay	1,706	A71102	3,322

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Parks, Contr Expend	6,254	A71104	3,072
<b>TOTAL Parks</b>	<b>22,331</b>		<b>25,400</b>
Playgr & Rec Centers, Contr Expend	63,860	A71404	
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>63,860</b>		<b>0</b>
Band Concerts, Contr Expend	3,747	A72704	363
<b>TOTAL Band Concerts</b>	<b>3,747</b>		<b>363</b>
Youth Prog, Pers Serv	40,942	A73101	
Youth Prog, Contr Expend	6,471	A73104	90
<b>TOTAL Youth Prog</b>	<b>47,414</b>		<b>90</b>
Library, Contr Expend		A74104	
<b>TOTAL Library</b>	<b>0</b>		<b>0</b>
Historian, Contr Expend	375	A75104	1,028
<b>TOTAL Historian</b>	<b>375</b>		<b>1,028</b>
<b>TOTAL Culture And Recreation</b>	<b>153,829</b>		<b>36,881</b>
Zoning, Pers Serv	1,209	A80101	3,482
Zoning, Contr Expend	706	A80104	1,765
<b>TOTAL Zoning</b>	<b>1,915</b>		<b>5,247</b>
Planning, Pers Serv	6,667	A80201	3,482
Planning, Equip & Cap Outlay	8	A80202	
Planning, Contr Expend	1,711	A80204	1,142
<b>TOTAL Planning</b>	<b>8,387</b>		<b>4,624</b>
Refuse & Garbage, Contr Expend	6,044	A81604	1,680
<b>TOTAL Refuse &amp; Garbage</b>	<b>6,044</b>		<b>1,680</b>
Comm Beautification, Contr Expend	26	A85104	
<b>TOTAL Comm Beautification</b>	<b>26</b>		<b>0</b>
Code Enforcements, Pers Serv	68,015	A86641	70,316
Code Enforcements, Equip & Cap Outlay		A86642	108
Code Enforcements, Contr Expend	7,265	A86644	4,182
<b>TOTAL Code Enforcements</b>	<b>75,280</b>		<b>74,605</b>
Conservation, Contr Expend	874	A87104	200
<b>TOTAL Conservation</b>	<b>874</b>		<b>200</b>
Cemetery, Contr Expend	7,800	A88104	7,850
<b>TOTAL Cemetery</b>	<b>7,800</b>		<b>7,850</b>
<b>TOTAL Home And Community Services</b>	<b>100,326</b>		<b>94,205</b>
State Retirement System	46,979	A90108	37,205
Social Security, Employer Cont	31,497	A90308	27,838
Disability Insurance, Empl Bnfts	2,495	A90558	494
Hospital & Medical (dental) Ins, Empl Bnft	40,027	A90608	31,232
<b>TOTAL Employee Benefits</b>	<b>120,998</b>		<b>96,768</b>
<b>TOTAL Expenditures</b>	<b>853,742</b>		<b>664,220</b>
Transfers, Other Funds		A99019	218,310



TOWN OF New Lebanon  
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Other Uses</b>			
Transfers, Capital Projects Fund		A99509	
<b>TOTAL Operating Transfers</b>	0		218,310
<b>TOTAL Other Uses</b>	0		218,310
<b>TOTAL Detail Expenditures And Other Uses</b>	853,742		882,530

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,491,034	A8021	1,535,872
Prior Period Adj -Increase In Fund Balance		A8012	2,735
<b>Restated Fund Balance - Beg of Year</b>	<b>1,491,034</b>	<b>A8022</b>	<b>1,538,608</b>
ADD - REVENUES AND OTHER SOURCES	898,581		892,003
DEDUCT - EXPENDITURES AND OTHER USES	853,742		882,530
<b>Fund Balance - End of Year</b>	<b>1,535,872</b>	<b>A8029</b>	<b>1,548,081</b>

TOWN OF New Lebanon  
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	334,039	A1049N	344,028
Est Rev - Real Property Tax Items	7,000	A1099N	6,500
Est Rev - Non Property Tax Items	390,000	A1199N	285,000
Est Rev - Departmental Income	49,750	A1299N	43,300
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	15,000
Est Rev - Miscellaneous Local Sources	1,500	A2799N	1,500
Est Rev - State Aid	57,000	A3099N	69,750
<b>TOTAL Estimated Revenues</b>	<b>904,789</b>		<b>770,578</b>
Appropriated Fund Balance	378,803	A599N	238,500
<b>TOTAL Estimated Other Sources</b>	<b>378,803</b>		<b>238,500</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,283,592</b>		<b>1,009,078</b>

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	404,963	A1999N	421,161
App - Public Safety	11,965	A3999N	8,500
App - Health	1,000	A4999N	1,000
App - Transportation	76,840	A5999N	74,840
App - Economic Assistance And Opportunity	14,140	A6999N	17,500
App - Culture And Recreation	252,760	A7999N	245,174
App - Home And Community Services	121,826	A8999N	116,397
App - Employee Benefits	120,098	A9199N	124,506
<b>TOTAL Appropriations</b>	<b>1,003,592</b>		<b>1,009,078</b>
App - Interfund Transfer	280,000	A9999N	
<b>TOTAL Other Uses</b>	<b>280,000</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,283,592</b>		<b>1,009,078</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	176,979	DA200	217,880
<b>TOTAL Cash</b>	<b>176,979</b>		<b>217,880</b>
Due From State And Federal Government		DA410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>176,979</b>		<b>217,880</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	6,967	DA600	2,564
<b>TOTAL Accounts Payable</b>	<b>6,967</b>		<b>2,564</b>
Accrued Liabilities	3,111	DA601	6,109
<b>TOTAL Accrued Liabilities</b>	<b>3,111</b>		<b>6,109</b>
Due To Other Funds	5,979	DA630	
<b>TOTAL Due To Other Funds</b>	<b>5,979</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>16,057</b>		<b>8,674</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	10,399	DA914	61,938
Assigned Unappropriated Fund Balance	150,523	DA915	147,268
<b>TOTAL Assigned Fund Balance</b>	<b>160,922</b>		<b>209,206</b>
<b>TOTAL Fund Balance</b>	<b>160,922</b>		<b>209,206</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>176,979</b>		<b>217,880</b>

TOWN OF New Lebanon  
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	548,669	DA1001	533,099
<b>TOTAL Real Property Taxes</b>	<b>548,669</b>		<b>533,099</b>
Interest And Earnings	1,793	DA2401	1,002
<b>TOTAL Use of Money And Property</b>	<b>1,793</b>		<b>1,002</b>
Sales of Equipment	15,570	DA2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>15,570</b>		<b>0</b>
Gifts And Donations		DA2705	15,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>15,000</b>
St Aid, Consolidated Highway Aid	153,956	DA3501	103,368
<b>TOTAL State Aid</b>	<b>153,956</b>		<b>103,368</b>
<b>TOTAL Revenues</b>	<b>719,988</b>		<b>652,469</b>
Interfund Transfers		DA5031	218,310
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>218,310</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>218,310</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>719,988</b>		<b>870,779</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Maint of Streets, Pers Serv	88,253	DA51101	100,783
Maint of Streets, Contr Expend	141,498	DA51104	129,705
<b>TOTAL Maint of Streets</b>	<b>229,751</b>		<b>230,488</b>
Perm Improve Highway, Equip & Cap Outlay	153,955	DA51122	107,735
<b>TOTAL Perm Improve Highway</b>	<b>153,955</b>		<b>107,735</b>
Machinery, Equip & Cap Outlay	120,197	DA51302	218,310
Machinery, Contr Expend	92,233	DA51304	79,810
<b>TOTAL Machinery</b>	<b>212,430</b>		<b>298,120</b>
Brush And Weeds, Pers Serv	4,000	DA51401	
Brush And Weeds, Contr Expend	8,097	DA51404	6,644
<b>TOTAL Brush And Weeds</b>	<b>12,097</b>		<b>6,644</b>
Snow Removal, Pers Serv	39,999	DA51421	15,731
Snow Removal, Contr Expend	39,368	DA51424	25,460
<b>TOTAL Snow Removal</b>	<b>79,367</b>		<b>41,191</b>
<b>TOTAL Transportation</b>	<b>687,601</b>		<b>684,178</b>
State Retirement, Empl Bnfts	17,617	DA90108	28,266
Social Security , Empl Bnfts	9,325	DA90308	8,913
Unemployment Insurance, Empl Bnfts		DA90508	477
Disability Insurance, Empl Bnfts	500	DA90558	250
Hospital & Medical (dental) Ins, Empl Bnft	47,665	DA90608	41,014
<b>TOTAL Employee Benefits</b>	<b>75,107</b>		<b>78,920</b>
Debt Principal, Serial Bonds	36,946	DA97106	37,471
<b>TOTAL Debt Principal</b>	<b>36,946</b>		<b>37,471</b>
Debt Interest, Serial Bonds	2,867	DA97107	1,925
<b>TOTAL Debt Interest</b>	<b>2,867</b>		<b>1,925</b>
<b>TOTAL Expenditures</b>	<b>802,520</b>		<b>802,495</b>
Transfers, Capital Projects Fund		DA99509	20,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>20,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>20,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>802,520</b>		<b>822,495</b>



TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>243,458</b>	DA8021	<b>160,922</b>
Prior Period Adj -Increase In Fund Balance		DA8012	
Prior Period Adj -Decrease In Fund Balance		3 DA8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>243,455</b>	DA8022	<b>160,922</b>
ADD - REVENUES AND OTHER SOURCES	719,988		870,779
DEDUCT - EXPENDITURES AND OTHER USES	802,520		822,495
<b>Fund Balance - End of Year</b>	<b>160,922</b>	DA8029	<b>209,211</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	533,099	DA1049N	536,611
Est Rev - Use of Money And Property	17,070	DA2499N	1,500
Est Rev - State Aid	108,366	DA3099N	86,693
<b>TOTAL Estimated Revenues</b>	<b>658,535</b>		<b>624,804</b>
Estimated - Interfund Transfer	280,000	DA5031N	
Appropriated Fund Balance	10,399	DA599N	61,938
<b>TOTAL Estimated Other Sources</b>	<b>290,399</b>		<b>61,938</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>948,934</b>		<b>686,742</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - Transportation	805,686	DA5999N	525,686
App - Employee Benefits	83,851	DA9199N	80,088
App - Debt Service	39,397	DA9899N	60,968
<b>TOTAL Appropriations</b>	<b>928,934</b>		<b>666,742</b>
App - Interfund Transfer	20,000	DA9999N	20,000
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>948,934</b>		<b>686,742</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Other Sources</b>			
Interfund Transfers		H5031	20,000
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>20,000</b>
Serial Bonds		H5710	142,900
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>142,900</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>162,900</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>162,900</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay		H51302	162,900
<b>TOTAL Machinery</b>	<b>0</b>		<b>162,900</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>162,900</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>162,900</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>162,900</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			162,900
DEDUCT - EXPENDITURES AND OTHER USES			162,900
Fund Balance - End of Year		H8029	



TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Land	10,000	K101	10,000
Buildings	1,579,000	K102	1,579,000
Machinery And Equipment	1,697,337	K104	1,947,972
<b>TOTAL Fixed Assets (net)</b>	<b>3,286,337</b>		<b>3,536,972</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,286,337</b>		<b>3,536,972</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	3,286,337	K159	3,536,972
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>3,286,337</b>		<b>3,536,972</b>
<b>TOTAL Fund Balance</b>	<b>3,286,337</b>		<b>3,536,972</b>
<b>TOTAL</b>	<b>3,286,337</b>		<b>3,536,972</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	135,000	L1001	135,000
<b>TOTAL Real Property Taxes</b>	<b>135,000</b>		<b>135,000</b>
<b>TOTAL Revenues</b>	<b>135,000</b>		<b>135,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>135,000</b>		<b>135,000</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Library, Contr Expend	135,000	L74104	135,000
<b>TOTAL Library</b>	<b>135,000</b>		<b>135,000</b>
<b>TOTAL Culture And Recreation</b>	<b>135,000</b>		<b>135,000</b>
<b>TOTAL Expenditures</b>	<b>135,000</b>		<b>135,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>135,000</b>		<b>135,000</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
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 2020

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Due From Other Funds		SF391	10,000
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>10,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>10,000</b>



TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		SF915	10,000
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>10,000</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>10,000</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>10,000</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	159,500	SF1001	159,500
<b>TOTAL Real Property Taxes</b>	<b>159,500</b>		<b>159,500</b>
<b>TOTAL Revenues</b>	<b>159,500</b>		<b>159,500</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>159,500</b>		<b>159,500</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Fire Protection, Contr Expend	159,500	SF34104	149,500
<b>TOTAL Fire Protection</b>	<b>159,500</b>		<b>149,500</b>
<b>TOTAL Public Safety</b>	<b>159,500</b>		<b>149,500</b>
<b>TOTAL Expenditures</b>	<b>159,500</b>		<b>149,500</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>159,500</b>		<b>149,500</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	159,500		159,500
DEDUCT - EXPENDITURES AND OTHER USES	159,500		149,500
Fund Balance - End of Year		SF8029	10,000

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	21,827	TA200	56,691
<b>TOTAL Cash</b>	<b>21,827</b>		<b>56,691</b>
Due From Other Funds	22,306	TA391	
<b>TOTAL Due From Other Funds</b>	<b>22,306</b>		<b>0</b>
Due From Other Governments		TA440	4,087
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>4,087</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>44,133</b>		<b>60,778</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	34,153	TA630	39,863
<b>TOTAL Due To Other Funds</b>	<b>34,153</b>		<b>39,863</b>
State Retirement	676	TA18	
Group Insurance	286	TA20	
Guaranty & Bid Deposits	9,018	TA30	20,916
<b>TOTAL Agency Liabilities</b>	<b>9,980</b>		<b>20,916</b>
<b>TOTAL Liabilities</b>	<b>44,133</b>		<b>60,778</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>44,133</b>		<b>60,778</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Total Non-Current Govt Liabilities	349,297	W129	454,726
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>349,297</b>		<b>454,726</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>349,297</b>		<b>454,726</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	91,816	W638	91,816
Landfill Closure & Post Closure Liability	160,000	W684	160,000
Compensated Absences	22,000	W687	22,000
<b>TOTAL Other Liabilities</b>	<b>273,816</b>		<b>273,816</b>
Bonds Payable	75,481	W628	180,910
<b>TOTAL Bond And Long Term Liabilities</b>	<b>75,481</b>		<b>180,910</b>
<b>TOTAL Liabilities</b>	<b>349,297</b>		<b>454,726</b>
<b>TOTAL Liabilities</b>	<b>349,297</b>		<b>454,726</b>



TOWN OF New Lebanon  
Statement of Debt  
For the Fiscal Year Ending 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?	Am't. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2017	BOND N	2016 Ford F550			02/22/2017	02/22/2021	2.59%		\$82,195	\$42,148	\$20,805	\$0	\$0	\$0	\$21,343
2018	BOND N	TRACTOR/MOWER			03/01/2018	03/02/2023	2.50%		\$50,000	\$33,333	\$16,667	\$0	\$0	\$0	\$16,667
2020	BOND N	HIGHWAY EQUIPMENT			03/01/2020	03/01/2027	1.89%		\$142,900	\$0	\$37,471	\$0	\$0	\$0	\$142,900
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$75,481	\$37,471	\$0	\$0	\$0	\$180,910

TOWN OF New Lebanon  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2020

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$950.00
Demand Deposits	9Z2011	\$1,669,131.92
Time Deposits	9Z2021	
<b>Total</b>		<b>\$1,670,081.92</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,420,081.92
<b>Total</b>		<b>\$1,670,081.92</b>
 <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 New Lebanon  
Bank Reconciliation  
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3715	\$18,172	\$20,827	\$24,554	\$14,445
****-3757	\$23,241	\$0	\$3,060	\$20,181
****-6754	\$46,768	\$0	\$1,282	\$45,486
****-6762	\$1,588,070	\$0	\$0	\$1,588,070
Total Adjusted Bank Balance				\$1,668,182
Petty Cash				\$950.00
Adjustments				\$.00
Total Cash				\$1,669,132
Total Cash Balance All Funds				\$1,669,132
* Must be equal				

TOWN OF New Lebanon  
Local Government Questionnaire  
For the Fiscal Year Ending 2020

	<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>No</u> <u>No</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></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>Yes</u> <u>Yes</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 New Lebanon  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2020

<b>Total Full Time Employees:</b>			7		
<b>Total Part Time Employees:</b>			14		
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$65,465.00	7	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$36,751.40	7	14	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$476.65	7	14	
90558	Disability Insurance	\$748.79	7	14	
90608	Hospital and Medical (Dental) Insurance	\$72,246.16	5		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$175,688.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$175,688.76</b>			

TOWN OF New Lebanon  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$23,449		gallons	
Fuel Oil	\$8,145		gallons	
Natural Gas			cubic feet	
Electricity	\$8,780		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 12/31/2020 , 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 12/31/2020 and filed by means of electronic data transmission.

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

(518) 469-7017  
Telephone Number

03/01/2021  
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 2020

GENERAL

Adjustment Reason

Account Code A8012 ERROR CORRECTION



Thank you, 100357700000 from the TOWN of NEW LEBANON, for your Submission to the Local Government and School Accountability Data Exchange System on 03/01/2021 11:39:45 AM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at 1-866-321-8503 option 4.

All submissions are subject to verification by OSC.

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NEW LEB

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 12/31/2020, 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 12/31/2020 and filed by means of electronic data transmission.

<u>BRIAN FITZGERALD</u> Name of Report Preparer if different than Chief Fiscal Officer	<u>*****</u> Personal Identification Number of Chief Fiscal Officer	<u>TISTRYA HOUGHTLING</u> Name
<u>(518) 469-7017</u> Telephone Number	<u>TOWN SUPERVISOR</u> Title	<u>NEW LEBANON NY</u> Official Address
	<u>(518) 794-8889</u> Office Telephone Number	<u>3/1/2021</u> Date