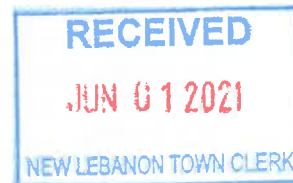


All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of New Lebanon
County of Columbia
For the Fiscal Year Ended 12/31/2020



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
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	720,733	A200	779,802
Petty Cash	950	A210	950
TOTAL Cash	721,683		780,752
Accounts Receivable	10,117	A380	7,848
TOTAL Other Receivables (net)	10,117		7,848
Due From Other Funds	34,153	A391	
TOTAL Due From Other Funds	34,153		0
Due From Other Governments	120,224	A440	140,909
TOTAL Due From Other Governments	120,224		140,909
Cash Special Reserves	670,500	A230	670,500
TOTAL Restricted Assets	670,500		670,500
TOTAL Assets	1,556,678		1,600,009

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	2,466	A600	17,748
TOTAL Accounts Payable	2,466		17,748
Accrued Liabilities	2,013	A601	3,264
TOTAL Accrued Liabilities	2,013		3,264
Guaranty & Bid Deposits		A730	20,916
TOTAL Other Deposits	0		20,916
Due To Other Funds	16,327	A630	10,000
TOTAL Due To Other Funds	16,327		10,000
TOTAL Liabilities	20,805		51,928
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	36,313	A913	36,313
TOTAL Committed Fund Balance	36,313		36,313
Assigned Appropriated Fund Balance	378,803	A914	238,500
TOTAL Assigned Fund Balance	378,803		238,500
Unassigned Fund Balance	450,256	A917	602,768
TOTAL Unassigned Fund Balance	450,256		602,768
TOTAL Fund Balance	1,535,872		1,548,081
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,556,678		1,600,009

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	215,328	A1001	199,039
TOTAL Real Property Taxes	215,328		199,039
Other Tax Items			
Interest & Penalties On Real Prop Taxes	1,470	A1089	1,461
	7,294	A1090	6,607
TOTAL Real Property Tax Items	8,765		8,068
Non Prop Tax Dist By County	487,064	A1120	501,922
Franchises	6,116	A1170	8,881
TOTAL Non Property Tax Items	493,180		510,803
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
TOTAL Departmental Income	37,949		21,926
Misc Revenue, Other Govts	14,519	A2389	11,422
TOTAL Intergovernmental Charges	14,519		11,422
Interest And Earnings	6,856	A2401	4,638
TOTAL Use of Money And Property	6,856		4,638
Dog Licenses	1,724	A2544	1,369
Permits, Other	2,600	A2590	1,460
TOTAL Licenses And Permits	4,324		2,829
Fines And Forfeited Bail	41,333	A2610	21,783
TOTAL Fines And Forfeitures	41,333		21,783
Sales of Scrap & Excess Materials	60	A2650	20
Insurance Recoveries		A2680	7,904
TOTAL Sale of Property And Compensation For Loss	60		7,924
Refunds of Prior Year's Expenditures		A2701	1,501
Gifts And Donations	4,382	A2705	4,185
AIM Related Payments		A2750	12,290
Unclassified (specify)	195	A2770	1,951
Additional Description MISC REIMBURSEMENTS			
TOTAL Miscellaneous Local Sources	4,577		19,927
St Aid, Revenue Sharing	25,415	A3001	4,266
St Aid, Mortgage Tax	46,276	A3005	79,379
TOTAL State Aid	71,691		83,645
TOTAL Revenues	898,581		892,003
TOTAL Revenues	898,581		892,003

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

(A) GENERAL

Results of Operation

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

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

(A) GENERAL

Results of Operation

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

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Parks, Contr Expend	6,254	A71104	3,072
TOTAL Parks	22,331		25,400
Playgr & Rec Centers, Contr Expend	63,860	A71404	
TOTAL Playgr & Rec Centers	63,860		0
Band Concerts, Contr Expend	3,747	A72704	363
TOTAL Band Concerts	3,747		363
Youth Prog, Pers Serv	40,942	A73101	
Youth Prog, Contr Expend	6,471	A73104	90
TOTAL Youth Prog	47,414		90
Library, Contr Expend		A74104	
TOTAL Library	0		0
Historian, Contr Expend	375	A75104	1,028
TOTAL Historian	375		1,028
TOTAL Culture And Recreation	153,829		36,881
Zoning, Pers Serv	1,209	A80101	3,482
Zoning, Contr Expend	706	A80104	1,765
TOTAL Zoning	1,915		5,247
Planning, Pers Serv	6,667	A80201	3,482
Planning, Equip & Cap Outlay	8	A80202	
Planning, Contr Expend	1,711	A80204	1,142
TOTAL Planning	8,387		4,624
Refuse & Garbage, Contr Expend	6,044	A81604	1,680
TOTAL Refuse & Garbage	6,044		1,680
Comm Beautification, Contr Expend	26	A85104	
TOTAL Comm Beautification	26		0
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
TOTAL Code Enforcements	75,280		74,605
Conservation, Contr Expend	874	A87104	200
TOTAL Conservation	874		200
Cemetery, Contr Expend	7,800	A88104	7,850
TOTAL Cemetery	7,800		7,850
TOTAL Home And Community Services	100,326		94,205
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
TOTAL Employee Benefits	120,998		96,768
TOTAL Expenditures	853,742		664,220
Transfers, Other Funds		A99019	218,310

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Other Uses			
Transfers, Capital Projects Fund		A99509	
TOTAL Operating Transfers	0		218,310
TOTAL Other Uses	0		218,310
TOTAL Expenditures	853,742		882,530

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

(A) GENERAL

Analysis of Changes in Fund Balance

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

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

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
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
TOTAL Estimated Revenues	904,789		770,578
Appropriated Fund Balance	378,803	A599N	238,500
TOTAL Estimated Other Sources	378,803		238,500
TOTAL Estimated Revenues	1,283,592		1,009,078

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

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
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
TOTAL Appropriations	1,003,592		1,009,078
App - Interfund Transfer	280,000	A9999N	0
TOTAL Other Uses	280,000		
TOTAL Appropriations	1,283,592		1,009,078

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	176,979	DA200	217,880
TOTAL Cash	176,979		217,880
Due From State And Federal Government		DA410	
TOTAL State And Federal Aid Receivables	0		0
TOTAL Assets	176,979		217,880

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

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

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

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
Expenditures			
Maint of Streets, Pers Serv	88,253	DA51101	100,783
Maint of Streets, Contr Expend	141,498	DA51104	129,705
TOTAL Maint of Streets	229,751		230,488
Perm Improve Highway, Equip & Cap Outlay	153,955	DA51122	107,735
TOTAL Perm Improve Highway	153,955		107,735
Machinery, Equip & Cap Outlay	120,197	DA51302	218,310
Machinery, Contr Expend	92,233	DA51304	79,810
TOTAL Machinery	212,430		298,120
Brush And Weeds, Pers Serv	4,000	DA51401	
Brush And Weeds, Contr Expend	8,097	DA51404	6,644
TOTAL Brush And Weeds	12,097		6,644
Snow Removal, Pers Serv	39,999	DA51421	15,731
Snow Removal, Contr Expend	39,368	DA51424	25,460
TOTAL Snow Removal	79,367		41,191
TOTAL Transportation	687,601		684,178
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
TOTAL Employee Benefits	75,107		78,920
Debt Principal, Serial Bonds	36,946	DA97106	37,471
TOTAL Debt Principal	36,946		37,471
Debt Interest, Serial Bonds	2,867	DA97107	1,925
TOTAL Debt Interest	2,867		1,925
TOTAL Expenditures	802,520		802,495
Transfers, Capital Projects Fund		DA99509	20,000
TOTAL Operating Transfers	0		20,000
TOTAL Other Uses	0		20,000
TOTAL Expenditures	802,520		822,495

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

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
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
TOTAL Estimated Revenues	658,535		624,804
Estimated - Interfund Transfer	280,000	DA5031N	
Appropriated Fund Balance	10,399	DA599N	61,938
TOTAL Estimated Other Sources	290,399		61,938
TOTAL Estimated Revenues	948,934		686,742

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

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

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
Other Sources			
Interfund Transfers		H5031	20,000
TOTAL Interfund Transfers	0		20,000
Serial Bonds		H5710	142,900
TOTAL Proceeds of Obligations	0		142,900
TOTAL Other Sources	0		162,900
TOTAL Revenues	0		162,900

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Machinery, Equip & Cap Outlay		H51302	162,900
TOTAL Machinery	0		162,900
TOTAL Transportation	0		162,900
TOTAL Expenditures	0		162,900
TOTAL Expenditures	0		162,900

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
Analysis of Changes in Fund Balance			
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
Assets			
Land	10,000	K101	10,000
Buildings	1,579,000	K102	1,579,000
Machinery And Equipment	1,697,337	K104	1,947,972
TOTAL Fixed Assets (net)	3,286,337		3,536,972
TOTAL Assets	3,286,337		3,536,972

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities			
Total Non-Current Govt Assets	3,286,337	K159	3,536,972
TOTAL Investments in Non-Current Government Assets	3,286,337		3,536,972
TOTAL Fund Balance	3,286,337		3,536,972
TOTAL	3,286,337		3,536,972

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
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 2020

(L) LIBRARY

Results of Operation

Code Description	2019	EdpCode	2020
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 2020

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
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 2020

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Due From Other Funds		SF391	10,000
TOTAL Due From Other Funds	0		10,000
TOTAL Assets	0		10,000

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

(SF) FIRE PROTECTION

Balance Sheet

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

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	159,500	SF1001	159,500
TOTAL Real Property Taxes	159,500		159,500
TOTAL Revenues	159,500		159,500
TOTAL Revenues	159,500		159,500

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	159,500	SF34104	149,500
TOTAL Fire Protection	159,500		149,500
TOTAL Public Safety	159,500		149,500
TOTAL Expenditures	159,500		149,500
TOTAL Expenditures	159,500		149,500

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
Analysis of Changes in Fund Balance			
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
Assets			
Cash	21,827	TA200	
TOTAL Cash	21,827		0
Due From Other Funds	22,306	TA391	
TOTAL Due From Other Funds	22,306		0
Due From Other Governments		TA440	
TOTAL Due From Other Governments	0		0
TOTAL Assets	44,133		0

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	
TOTAL Due To Other Funds	34,153		0
State Retirement	676	TA18	
Group Insurance	286	TA20	
Guaranty & Bid Deposits	9,018	TA30	
TOTAL Agency Liabilities	9,980		0
TOTAL Liabilities	44,133		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	44,133		0

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
Assets			
Total Non-Current Govt Liabilities	349,297	W129	704,100
TOTAL Provision To Be Made In Future Budgets	349,297		704,100
TOTAL Assets	349,297		704,100

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	341,190
Landfill Closure & Post Closure Liability	160,000	W684	160,000
Compensated Absences	22,000	W687	22,000
TOTAL Other Liabilities	273,816		523,190
Bonds Payable	75,481	W628	180,910
TOTAL Bond And Long Term Liabilities	75,481		180,910
TOTAL Liabilities	349,297		704,100
TOTAL Liabilities	349,297		704,100

Statement of Indebtedness
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?	Amt. 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
2020	BOND N	HIGHWAY EQUIPMENT			03/01/2020	03/01/2027	1.89%		\$142,900	\$0			\$0	\$0	\$142,900
2018	BOND N	TRACTOR/MOWER			03/01/2018	03/02/2023	2.50%		\$50,000	\$33,333	\$16,667	\$0	\$0	\$0	\$16,667
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
CASH:		
On Hand	9Z2001	\$950.00
Demand Deposits	9Z2011	\$1,669,131.92
Time Deposits	9Z2021	
Total		\$1,670,081.92
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,420,081.92
Total		\$1,670,081.92
 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 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
****-6754	\$46,768	\$0	\$1,282	\$45,486
****-6762	\$1,588,070	\$0	\$0	\$1,588,070
****-3757	\$23,241	\$0	\$3,060	\$20,181
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
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		7			
Total Part Time Employees:		14			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
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				
Total		\$175,688.00			
Computed Total From Financial Section (comparative purposes only)		\$175,688.76			

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

(A) GENERAL

Account Code Comment

Account Code A917 reclassified \$602,767.93 from A914 to A917 to match A914 to A599N
Account Code A730 GASB 84 implementation - reclassified TA Fund activity from TA Fund to A Fund
Account Code A391 GASB 84 implementation - reclassified TA Fund activity from TA Fund to A Fund
Account Code A440 GASB 84 implementation - reclassified TA Fund activity from TA Fund to A Fund
Account Code A200 GASB 84 implementation - reclassified TA Fund activity from TA Fund to A Fund
Account Code A3001 reclassified \$12,290 of AIM related payments from A3001 to A2750
Account Code A2750 reclassified \$12,290 of AIM related payments from A3001 to A2750
Account Code A914 reclassified \$602,767.93 from A914 to A917 to match A914 to A599N

Adjustment Reason

Account Code A8012 ERROR CORRECTION

(TA) AGENCY

Account Code Comment

Account Code TA630 GASB 84 implementation - reclassified TA Fund activity from TA Fund to A Fund
Account Code TA440 GASB 84 implementation - reclassified TA Fund activity from TA Fund to A Fund
Account Code TA200 GASB 84 implementation - reclassified TA Fund activity from TA Fund to A Fund
Account Code TA30 GASB 84 implementation - reclassified TA Fund activity from TA Fund to A Fund

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 NPL per NYSLRS
Account Code W129 to tie to liabilities