



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 12/31/2021

\*\*\*\*\*

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	779,802	A200	1,104,368
Petty Cash	950	A210	950
<b>TOTAL Cash</b>	<b>780,752</b>		<b>1,105,318</b>
Accounts Receivable	7,848	A380	26,891
<b>TOTAL Other Receivables (net)</b>	<b>7,848</b>		<b>26,891</b>
Due From Other Funds		A391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	140,909	A440	160,980
<b>TOTAL Due From Other Governments</b>	<b>140,909</b>		<b>160,980</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>1,600,009</b>		<b>1,963,688</b>

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	17,748	A600	10,108
<b>TOTAL Accounts Payable</b>	<b>17,748</b>		<b>10,108</b>
Accrued Liabilities	3,264	A601	2,857
<b>TOTAL Accrued Liabilities</b>	<b>3,264</b>		<b>2,857</b>
Guaranty & Bid Deposits	20,916	A730	17,117
<b>TOTAL Other Deposits</b>	<b>20,916</b>		<b>17,117</b>
Other Liabilities		A688	110,438
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>110,438</b>
Due To Other Funds	10,000	A630	10,000
<b>TOTAL Due To Other Funds</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Liabilities</b>	<b>51,928</b>		<b>150,521</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	
<b>TOTAL Committed Fund Balance</b>	<b>36,313</b>		<b>0</b>
Assigned Appropriated Fund Balance	238,500	A914	275,450
<b>TOTAL Assigned Fund Balance</b>	<b>238,500</b>		<b>275,450</b>
Unassigned Fund Balance	602,768	A917	867,218
<b>TOTAL Unassigned Fund Balance</b>	<b>602,768</b>		<b>867,218</b>
<b>TOTAL Fund Balance</b>	<b>1,548,081</b>		<b>1,813,168</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,600,009</b>		<b>1,963,688</b>

TOWN OF New Lebanon  
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	199,039	A1001	209,028
<b>TOTAL Real Property Taxes</b>	<b>199,039</b>		<b>209,028</b>
Other Tax Items	1,461	A1089	
Interest & Penalties On Real Prop Taxes	6,607	A1090	6,281
<b>TOTAL Real Property Tax Items</b>	<b>8,068</b>		<b>6,281</b>
Non Prop Tax Dist By County	501,922	A1120	612,233
Franchises	8,881	A1170	10,740
<b>TOTAL Non Property Tax Items</b>	<b>510,803</b>		<b>622,973</b>
Clerk Fees	3,685	A1255	4,525
Safety Inspection Fees	14,642	A1560	28,675
Vital Statistics Fees	878	A1603	704
Special Recreational Facility Charges	520	A2025	25,597
Zoning Fees	744	A2110	1,667
Planning Board Fees	525	A2115	1,500
Refuse & Garbage Charges	933	A2130	664
<b>TOTAL Departmental Income</b>	<b>21,926</b>		<b>63,331</b>
Misc Revenue, Other Govts	11,422	A2389	14,079
<b>TOTAL Intergovernmental Charges</b>	<b>11,422</b>		<b>14,079</b>
Interest And Earnings	4,638	A2401	1,920
<b>TOTAL Use of Money And Property</b>	<b>4,638</b>		<b>1,920</b>
Dog Licenses	1,369	A2544	1,931
Permits, Other	1,460	A2590	
<b>TOTAL Licenses And Permits</b>	<b>2,829</b>		<b>1,931</b>
Fines And Forfeited Bail	21,783	A2610	43,788
<b>TOTAL Fines And Forfeitures</b>	<b>21,783</b>		<b>43,788</b>
Sales of Scrap & Excess Materials	20	A2650	9,600
Insurance Recoveries	7,904	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>7,924</b>		<b>9,600</b>
Refunds of Prior Year's Expenditures	1,501	A2701	536
Gifts And Donations	4,185	A2705	1,666
AIM Related Payments	12,290	A2750	12,290
Unclassified (specify)	1,951	A2770	14,911
Additional Description EV CHARGING STATION REVENUE			
<b>TOTAL Miscellaneous Local Sources</b>	<b>19,927</b>		<b>29,403</b>
St Aid, Revenue Sharing	4,266	A3001	
St Aid, Mortgage Tax	79,379	A3005	96,152
St Aid, Real Property Tax Administration		A3040	1,067
St Aid - Other (specify)		A3089	16,712
Additional Description CONSERVATION AND YOUTH PROGRAMS			
<b>TOTAL State Aid</b>	<b>83,645</b>		<b>113,930</b>
<b>TOTAL Revenues</b>	<b>892,003</b>		<b>1,116,266</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>892,003</b>		<b>1,116,266</b>

TOWN OF New Lebanon  
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Legislative Board, Pers Serv	12,000	A10101	16,000
Legislative Board, Equip & Cap Outlay		A10102	
Legislative Board, Contr Expend	10	A10104	410
<b>TOTAL Legislative Board</b>	<b>12,010</b>		<b>16,410</b>
Municipal Court, Pers Serv	58,939	A11101	50,964
Municipal Court, Contr Expend	1,415	A11104	2,311
<b>TOTAL Municipal Court</b>	<b>60,353</b>		<b>53,274</b>
Supervisor, pers Serv	14,772	A12201	14,772
Supervisor, equip & Cap Outlay	285	A12202	54
Supervisor, contr Expend	14,285	A12204	13,961
<b>TOTAL Supervisor</b>	<b>29,342</b>		<b>28,787</b>
Tax Collection, pers Serv	10,812	A13301	10,812
Tax Collection, contr Expend	1,906	A13304	1,831
<b>TOTAL Tax Collection</b>	<b>12,718</b>		<b>12,643</b>
Budget, Pers Serv	8,000	A13401	8,000
<b>TOTAL Budget</b>	<b>8,000</b>		<b>8,000</b>
Assessment, Pers Serv	31,006	A13551	30,989
Assessment, Equip & Cap Outlay	1,458	A13552	
Assessment, Contr Expend	976	A13554	1,231
<b>TOTAL Assessment</b>	<b>33,440</b>		<b>32,220</b>
Clerk, pers Serv	54,656	A14101	49,407
Clerk, equip & Cap Outlay		A14102	1,185
Clerk, contr Expend	4,284	A14104	4,302
<b>TOTAL Clerk</b>	<b>58,940</b>		<b>54,894</b>
Law, Contr Expend	53,313	A14204	81,401
<b>TOTAL Law</b>	<b>53,313</b>		<b>81,401</b>
Personnel, Contr Expend	100	A14304	
<b>TOTAL Personnel</b>	<b>100</b>		<b>0</b>
Engineer, Contr Expend	1,890	A14404	
<b>TOTAL Engineer</b>	<b>1,890</b>		<b>0</b>
Elections, Contr Expend	36	A14504	9
<b>TOTAL Elections</b>	<b>36</b>		<b>9</b>
Records Mgmt, Contr Expend	4,555	A14604	5,170
<b>TOTAL Records Mgmt</b>	<b>4,555</b>		<b>5,170</b>
Operation of Plant, Pers Serv	765	A16201	34
Operation of Plant, Equip & Cap Outlay	575	A16202	
Operation of Plant, Contr Expend	22,624	A16204	30,691
<b>TOTAL Operation of Plant</b>	<b>23,964</b>		<b>30,724</b>
Central Comm System Contr Expend	10,224	A16504	11,316
<b>TOTAL Central Comm System Contr Expend</b>	<b>10,224</b>		<b>11,316</b>
Central Storeroom Contr Expend	1,154	A16604	821
<b>TOTAL Central Storeroom Contr Expend</b>	<b>1,154</b>		<b>821</b>
Central Print & Mail Contr Expend	7,418	A16704	9,578
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>7,418</b>		<b>9,578</b>
Central Data Process & Cap Outlay		A16802	1,444

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Central Data Process, Contr Expend	6,529	A16804	7,961
<b>TOTAL Central Data Process</b>	<b>6,529</b>		<b>9,405</b>
Unallocated Insurance, Contr Expend	25,848	A19104	28,769
<b>TOTAL Unallocated Insurance</b>	<b>25,848</b>		<b>28,769</b>
Municipal Assn Dues, Contr Expend	999	A19204	900
<b>TOTAL Municipal Assn Dues</b>	<b>999</b>		<b>900</b>
<b>TOTAL General Government Support</b>	<b>350,834</b>		<b>384,320</b>
Police, Pers Serv	1,244	A31201	
Police, Contr Expend	1,094	A31204	1,950
<b>TOTAL Police</b>	<b>2,338</b>		<b>1,950</b>
Control of Animals, Pers Serv		A35101	
Control of Animals, Contr Expend	150	A35104	
<b>TOTAL Control of Animals</b>	<b>150</b>		<b>0</b>
Other Animal Control, Pers Serv	3,081	A35201	2,776
Other Animal Control, Contr Expend	858	A35204	758
<b>TOTAL Other Animal Control</b>	<b>3,939</b>		<b>3,534</b>
<b>TOTAL Public Safety</b>	<b>6,427</b>		<b>5,484</b>
Registrar of Vital Stat Contr Expend	889	A40204	884
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>889</b>		<b>884</b>
<b>TOTAL Health</b>	<b>889</b>		<b>884</b>
Street Admin, Pers Serv	64,840	A50101	64,840
Street Admin, Equip & Cap Outlay		A50102	830
Street Admin, Contr Expend	2,050	A50104	2,452
<b>TOTAL Street Admin</b>	<b>66,890</b>		<b>68,123</b>
Garage, Equip & Cap Outlay	1,789	A51322	8,058
Garage, Contr Expend		A51324	380
<b>TOTAL Garage</b>	<b>1,789</b>		<b>8,438</b>
Street Lighting, Contr Expend	3,595	A51824	3,111
<b>TOTAL Street Lighting</b>	<b>3,595</b>		<b>3,111</b>
<b>TOTAL Transportation</b>	<b>72,274</b>		<b>79,671</b>
Safety Net, Contr Expend	4,464	A61404	4,374
<b>TOTAL Safety Net</b>	<b>4,464</b>		<b>4,374</b>
Publicity, Contr Expend	477	A64104	1,373
<b>TOTAL Publicity</b>	<b>477</b>		<b>1,373</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		A67724	6,405
<b>TOTAL Programs For Aging</b>	<b>0</b>		<b>6,405</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>5,941</b>		<b>13,152</b>
Recreation Admini, Pers Serv	10,000	A70201	80
Recreation Admini, Contr Expend		A70204	1,593
<b>TOTAL Recreation Admini</b>	<b>10,000</b>		<b>1,673</b>
Parks, Pers Serv	19,007	A71101	16,560
Parks, Equip & Cap Outlay	3,322	A71102	373

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Parks, Contr Expend	3,072	A71104	6,363
<b>TOTAL Parks</b>	<b>25,400</b>		<b>23,295</b>
Playgr & Rec Centers, Contr Expend		A71404	36,189
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>0</b>		<b>36,189</b>
Band Concerts, Contr Expend	363	A72704	2,050
<b>TOTAL Band Concerts</b>	<b>363</b>		<b>2,050</b>
Youth Prog, Pers Serv		A73101	49,635
Youth Prog, Contr Expend	90	A73104	5,042
<b>TOTAL Youth Prog</b>	<b>90</b>		<b>54,677</b>
Library, Contr Expend		A74104	
<b>TOTAL Library</b>	<b>0</b>		<b>0</b>
Historian, Contr Expend	1,028	A75104	996
<b>TOTAL Historian</b>	<b>1,028</b>		<b>996</b>
<b>TOTAL Culture And Recreation</b>	<b>36,881</b>		<b>118,879</b>
Zoning, Pers Serv	3,482	A80101	3,354
Zoning, Equip & Cap Outlay		A80102	355
Zoning, Contr Expend	1,765	A80104	6,226
<b>TOTAL Zoning</b>	<b>5,247</b>		<b>9,935</b>
Planning, Pers Serv	3,482	A80201	3,481
Planning, Equip & Cap Outlay		A80202	355
Planning, Contr Expend	1,142	A80204	645
<b>TOTAL Planning</b>	<b>4,624</b>		<b>4,481</b>
Sewer Administration, Equip & Cap Outlay		A81102	
<b>TOTAL Sewer Administration</b>	<b>0</b>		<b>0</b>
Refuse & Garbage, Contr Expend	1,680	A81604	5,241
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,680</b>		<b>5,241</b>
Code Enforcements, Pers Serv	70,316	A86641	80,141
Code Enforcements, Equip & Cap Outlay	108	A86642	355
Code Enforcements, Contr Expend	4,182	A86644	4,532
<b>TOTAL Code Enforcements</b>	<b>74,605</b>		<b>85,027</b>
Conservation, Contr Expend	200	A87104	837
<b>TOTAL Conservation</b>	<b>200</b>		<b>837</b>
Gen Natural Resources, Contr Expend		A87904	19,195
<b>TOTAL Gen Natural Resources</b>	<b>0</b>		<b>19,195</b>
Cemetery, Contr Expend	7,850	A88104	7,800
<b>TOTAL Cemetery</b>	<b>7,850</b>		<b>7,800</b>
<b>TOTAL Home And Community Services</b>	<b>94,205</b>		<b>132,515</b>
State Retirement System	37,205	A90108	51,261
Social Security, Employer Cont	27,838	A90308	30,733
Disability Insurance, Empl Bnfts	494	A90558	1,213
Hospital & Medical (dental) Ins, Empl Bnft	31,232	A90608	33,066
<b>TOTAL Employee Benefits</b>	<b>96,768</b>		<b>116,273</b>
<b>TOTAL Expenditures</b>	<b>664,220</b>		<b>851,179</b>
Transfers, Other Funds	218,310	A99019	



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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Other Uses</b>			
Transfers, Capital Projects Fund		A99509	
<b>TOTAL Operating Transfers</b>	<b>218,310</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>218,310</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>882,530</b>		<b>851,179</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,535,872</b>	<b>A8021</b>	<b>1,548,081</b>
Prior Period Adj -Increase In Fund Balance	2,735	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,538,608</b>	<b>A8022</b>	<b>1,548,081</b>
ADD - REVENUES AND OTHER SOURCES	892,003		1,116,266
DEDUCT - EXPENDITURES AND OTHER USES	882,530		851,179
<b>Fund Balance - End of Year</b>	<b>1,548,081</b>	<b>A8029</b>	<b>1,813,168</b>

TOWN OF New Lebanon  
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	344,028	A1049N	325,431
Est Rev - Real Property Tax Items	6,500	A1099N	6,500
Est Rev - Non Property Tax Items	285,000	A1199N	456,650
Est Rev - Departmental Income	43,300	A1299N	57,300
Est Rev - Use of Money And Property	2,500	A2499N	4,000
Est Rev - Licenses And Permits	3,000	A2599N	3,000
Est Rev - Fines And Forfeitures	15,000	A2649N	20,000
Est Rev - Miscellaneous Local Sources	1,500	A2799N	20,100
Est Rev - State Aid	69,750	A3099N	68,488
<b>TOTAL Estimated Revenues</b>	<b>770,578</b>		<b>961,469</b>
Appropriated Fund Balance	238,500	A599N	275,450
<b>TOTAL Estimated Other Sources</b>	<b>238,500</b>		<b>275,450</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,009,078</b>		<b>1,236,919</b>

TOWN OF New Lebanon  
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	421,161	A1999N	419,257
App - Public Safety	8,500	A3999N	14,440
App - Health	1,000	A4999N	1,000
App - Transportation	74,840	A5999N	76,433
App - Economic Assistance And Opportunity	17,500	A6999N	20,300
App - Culture And Recreation	245,174	A7999N	412,154
App - Home And Community Services	116,397	A8999N	169,607
App - Employee Benefits	124,506	A9199N	123,728
<b>TOTAL Appropriations</b>	<b>1,009,078</b>		<b>1,236,919</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,009,078</b>		<b>1,236,919</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	217,880	DA200	236,390
<b>TOTAL Cash</b>	<b>217,880</b>		<b>236,390</b>
Cash Special Reserves		DA230	20,000
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>20,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>217,880</b>		<b>256,390</b>

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

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	2,564	DA600	5,566
<b>TOTAL Accounts Payable</b>	<b>2,564</b>		<b>5,566</b>
Accrued Liabilities	6,109	DA601	5,662
<b>TOTAL Accrued Liabilities</b>	<b>6,109</b>		<b>5,662</b>
<b>TOTAL Liabilities</b>	<b>8,674</b>		<b>11,228</b>
<b>Fund Balance</b>			
Capital Reserve		DA878	20,000
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>20,000</b>
Assigned Appropriated Fund Balance	61,938	DA914	156,050
Assigned Unappropriated Fund Balance	147,268	DA915	69,111
<b>TOTAL Assigned Fund Balance</b>	<b>209,206</b>		<b>225,161</b>
<b>TOTAL Fund Balance</b>	<b>209,206</b>		<b>245,161</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>217,880</b>		<b>256,390</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	533,099	DA1001	536,611
<b>TOTAL Real Property Taxes</b>	<b>533,099</b>		<b>536,611</b>
Interest And Earnings	1,002	DA2401	707
<b>TOTAL Use of Money And Property</b>	<b>1,002</b>		<b>707</b>
Sales of Scrap & Excess Materials		DA2650	31,825
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>31,825</b>
Gifts And Donations	15,000	DA2705	
<b>TOTAL Miscellaneous Local Sources</b>	<b>15,000</b>		<b>0</b>
St Aid, Consolidated Highway Aid	103,368	DA3501	259,148
<b>TOTAL State Aid</b>	<b>103,368</b>		<b>259,148</b>
<b>TOTAL Revenues</b>	<b>652,469</b>		<b>828,291</b>
Interfund Transfers	218,310	DA5031	
<b>TOTAL Interfund Transfers</b>	<b>218,310</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>218,310</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>870,779</b>		<b>828,291</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Maint of Streets, Pers Serv	100,783	DA51101	88,717
Maint of Streets, Contr Expend	129,705	DA51104	141,009
<b>TOTAL Maint of Streets</b>	<b>230,488</b>		<b>229,726</b>
Perm Improve Highway, Equip & Cap Outlay	107,735	DA51122	239,767
<b>TOTAL Perm Improve Highway</b>	<b>107,735</b>		<b>239,767</b>
Machinery, Equip & Cap Outlay	218,310	DA51302	
Machinery, Contr Expend	79,810	DA51304	95,494
<b>TOTAL Machinery</b>	<b>298,120</b>		<b>95,494</b>
Brush And Weeds, Pers Serv		DA51401	4,071
Brush And Weeds, Contr Expend	6,644	DA51404	8,213
<b>TOTAL Brush And Weeds</b>	<b>6,644</b>		<b>12,284</b>
Snow Removal, Pers Serv	15,731	DA51421	41,199
Snow Removal, Contr Expend	25,460	DA51424	41,529
<b>TOTAL Snow Removal</b>	<b>41,191</b>		<b>82,728</b>
<b>TOTAL Transportation</b>	<b>684,178</b>		<b>659,998</b>
State Retirement, Empl Bnfts	28,266	DA90108	19,935
Social Security , Empl Bnfts	8,913	DA90308	10,265
Unemployment Insurance, Empl Bnfts	477	DA90508	
Disability Insurance, Empl Bnfts	250	DA90558	91
Hospital & Medical (dental) Ins, Empl Bnft	41,014	DA90608	41,085
<b>TOTAL Employee Benefits</b>	<b>78,920</b>		<b>71,377</b>
Debt Principal, Serial Bonds	37,471	DA97106	57,296
<b>TOTAL Debt Principal</b>	<b>37,471</b>		<b>57,296</b>
Debt Interest, Serial Bonds	1,925	DA97107	3,670
<b>TOTAL Debt Interest</b>	<b>1,925</b>		<b>3,670</b>
<b>TOTAL Expenditures</b>	<b>802,495</b>		<b>792,341</b>
Transfers, Capital Projects Fund	20,000	DA99509	
<b>TOTAL Operating Transfers</b>	<b>20,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>822,495</b>		<b>792,341</b>



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

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	160,922	DA8021	209,211
Restated Fund Balance - Beg of Year	160,922	DA8022	209,211
ADD - REVENUES AND OTHER SOURCES	870,779		828,291
DEDUCT - EXPENDITURES AND OTHER USES	822,495		792,341
Fund Balance - End of Year	209,211	DA8029	245,161

TOWN OF New Lebanon  
Annual Update Document  
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	536,611	DA1049N	554,419
Est Rev - Use of Money And Property	1,500	DA2499N	1,500
Est Rev - State Aid	86,693	DA3099N	154,366
<b>TOTAL Estimated Revenues</b>	<b>624,804</b>		<b>710,285</b>
Appropriated Fund Balance	61,938	DA599N	156,050
<b>TOTAL Estimated Other Sources</b>	<b>61,938</b>		<b>156,050</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>686,742</b>		<b>866,335</b>

TOWN OF New Lebanon  
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For the Fiscal Year Ending 2021

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Transportation	525,686	DA5999N	660,846
App - Employee Benefits	80,088	DA9199N	124,520
App - Debt Service	60,968	DA9899N	60,969
<b>TOTAL Appropriations</b>	<b>666,742</b>		<b>846,335</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>686,742</b>		<b>866,335</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF New Lebanon  
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Other Sources</b>			
Interfund Transfers	20,000	H5031	
<b>TOTAL Interfund Transfers</b>	<b>20,000</b>		<b>0</b>
Serial Bonds	142,900	H5710	
<b>TOTAL Proceeds of Obligations</b>	<b>142,900</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>162,900</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>162,900</b>		<b>0</b>

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For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay	162,900	H51302	
<b>TOTAL Machinery</b>	<b>162,900</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>162,900</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>162,900</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>162,900</b>		<b>0</b>

TOWN OF New Lebanon  
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For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<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	



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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Land	10,000	K101	10,000
Buildings	1,579,000	K102	1,579,000
Machinery And Equipment	1,947,972	K104	1,947,972
<b>TOTAL Fixed Assets (net)</b>	<b>3,536,972</b>		<b>3,536,972</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,536,972</b>		<b>3,536,972</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	3,536,972	K159	3,536,972
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>3,536,972</b>		<b>3,536,972</b>
<b>TOTAL Fund Balance</b>	<b>3,536,972</b>		<b>3,536,972</b>
<b>TOTAL</b>	<b>3,536,972</b>		<b>3,536,972</b>

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For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
<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  
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(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
<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 2021

(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>L8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>L8022</b>	
ADD - REVENUES AND OTHER SOURCES	135,000		135,000
DEDUCT - EXPENDITURES AND OTHER USES	135,000		135,000
<b>Fund Balance - End of Year</b>		<b>L8029</b>	

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Due From Other Funds	10,000	SF391	10,000
<b>TOTAL Due From Other Funds</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,000</b>		<b>10,000</b>



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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	10,000	SF915	10,000
<b>TOTAL Assigned Fund Balance</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Fund Balance</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>10,000</b>		<b>10,000</b>

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Annual Update Document  
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	159,500	SF1001	148,210
<b>TOTAL Real Property Taxes</b>	<b>159,500</b>		<b>148,210</b>
<b>TOTAL Revenues</b>	<b>159,500</b>		<b>148,210</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>159,500</b>		<b>148,210</b>

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Annual Update Document  
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Fire Protection, Contr Expend	149,500	SF34104	148,210
<b>TOTAL Fire Protection</b>	<b>149,500</b>		<b>148,210</b>
<b>TOTAL Public Safety</b>	<b>149,500</b>		<b>148,210</b>
<b>TOTAL Expenditures</b>	<b>149,500</b>		<b>148,210</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>149,500</b>		<b>148,210</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year		<b>SF8021</b>	10,000
Restated Fund Balance - Beg of Year		<b>SF8022</b>	10,000
ADD - REVENUES AND OTHER SOURCES	159,500		148,210
DEDUCT - EXPENDITURES AND OTHER USES	149,500		148,210
Fund Balance - End of Year	<b>10,000</b>	<b>SF8029</b>	<b>10,000</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		TA200	
<b>TOTAL Cash</b>	0		0
Due From Other Governments		TA440	
<b>TOTAL Due From Other Governments</b>	0		0
<b>TOTAL Assets and Deferred Outflows of Resources</b>	0		0

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds		TA630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Guaranty & Bid Deposits		TA30	
<b>TOTAL Agency Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	704,100	W129	304,890
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>704,100</b>		<b>304,890</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>704,100</b>		<b>304,890</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	341,190	W638	1,276
Landfill Closure & Post Closure Liability	160,000	W684	160,000
Compensated Absences	22,000	W687	20,000
<b>TOTAL Other Liabilities</b>	<b>523,190</b>		<b>181,276</b>
Bonds Payable	180,910	W628	123,614
<b>TOTAL Bond And Long Term Liabilities</b>	<b>180,910</b>		<b>123,614</b>
<b>TOTAL Liabilities</b>	<b>704,100</b>		<b>304,890</b>
<b>TOTAL Liabilities</b>	<b>704,100</b>		<b>304,890</b>



TOWN OF New Lebanon  
Statement of Indebtedness  
For the Fiscal Year Ending 2021

5/11/2022

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	\$21,343	\$21,343	\$0	\$0	\$0	\$0
2018	BOND N	TRACTOR/MOWER			03/01/2018	03/02/2023	2.50%		\$50,000	\$16,667	\$16,667	\$0	\$0	\$0	\$0
2020	BOND N	HIGHWAY EQUIPMENT			03/01/2020	03/01/2027	1.89%		\$142,900	\$142,900	\$19,286	\$0	\$0	\$0	\$123,614
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															
											\$57,296	\$0	\$0	\$0	\$123,614

TOWN OF New Lebanon  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$950.00
Demand Deposits	9Z2011	\$2,031,257.15
Time Deposits	9Z2021	
Total		\$2,032,207.15
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,870,320.00
Total		\$2,120,320.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF New Lebanon  
Bank Reconciliation  
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3715	\$54,338	\$0	\$40,894	\$13,444
****-3757	\$13,444	\$0	\$0	\$13,444
****-6754	\$13,931	\$0	\$258	\$13,673
****-6762	\$1,990,696	\$0	\$0	\$1,990,696
	Total Adjusted Bank Balance			\$2,031,257
	Petty Cash			\$950.00
	Adjustments			\$ .00
	Total Cash			9ZCASH * \$2,032,207
	Total Cash Balance All Funds			9ZCASHB * \$2,032,207
	* Must be equal			

TOWN OF New Lebanon  
Local Government Questionnaire  
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? 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? If yes, has your municipality used the results to design the system of internal controls?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
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 2021

<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	\$71,196.00	7	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$40,998.00	7	14	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,305.00	7	14	
90608	Hospital and Medical (Dental) Insurance	\$74,150.00	5		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$187,649.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$187,649.68</b>			

TOWN OF New Lebanon  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$500		gallons	
Diesel Fuel	\$24,559		gallons	
Fuel Oil	\$9,154		gallons	
Natural Gas			cubic feet	
Electricity	\$8,874		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 12/31/2021, 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 12/31/2021 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

05/03/2022  
Date of Certification

BRIAN FITZGERALD  
Name

TOWN ACCOUNTANT  
Title

NEW LEBANON NY  
Official Address

(518) 469-7017  
Official Telephone Number

TOWN OF New Lebanon  
Financial Comments  
For the Fiscal Year Ending 2021