

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 12/31/2022



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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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

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

All amounts included in this update document for 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	1,104,368	A200	1,058,814
Petty Cash	950	A210	950
<b>TOTAL Cash</b>	<b>1,105,318</b>		<b>1,059,764</b>
Accounts Receivable	26,891	A380	3,778
<b>TOTAL Other Receivables (net)</b>	<b>26,891</b>		<b>3,778</b>
Due From Other Funds		A391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	160,980	A440	193,422
<b>TOTAL Due From Other Governments</b>	<b>160,980</b>		<b>193,422</b>
Cash Special Reserves	670,500	A230	1,055,500
<b>TOTAL Restricted Assets</b>	<b>670,500</b>		<b>1,055,500</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,963,688</b>		<b>2,312,464</b>

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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	10,108	A600	12,608
<b>TOTAL Accounts Payable</b>	<b>10,108</b>		<b>12,608</b>
Accrued Liabilities	2,857	A601	4,835
<b>TOTAL Accrued Liabilities</b>	<b>2,857</b>		<b>4,835</b>
Guaranty & Bid Deposits	17,117	A730	
<b>TOTAL Other Deposits</b>	<b>17,117</b>		<b>0</b>
Other Liabilities	110,438	A688	166,355
<b>TOTAL Other Liabilities</b>	<b>110,438</b>		<b>166,355</b>
Due To Other Funds	10,000	A630	
<b>TOTAL Due To Other Funds</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>150,521</b>		<b>183,798</b>
<b>Fund Balance</b>			
General Reserve	45,500	A870	430,500
Res For Solid Waste Mgmt Facility	625,000	A898	625,000
<b>TOTAL Restricted Fund Balance</b>	<b>670,500</b>		<b>1,055,500</b>
Assigned Appropriated Fund Balance	275,450	A914	370,900
Assigned Unappropriated Fund Balance		A915	105,700
<b>TOTAL Assigned Fund Balance</b>	<b>275,450</b>		<b>476,600</b>
Unassigned Fund Balance	867,218	A917	596,566
<b>TOTAL Unassigned Fund Balance</b>	<b>867,218</b>		<b>596,566</b>
<b>TOTAL Fund Balance</b>	<b>1,813,168</b>		<b>2,128,666</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,963,688</b>		<b>2,312,464</b>

TOWN OF New Lebanon  
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	209,028	A1001	190,431
<b>TOTAL Real Property Taxes</b>	<b>209,028</b>		<b>190,431</b>
Other Tax Items		A1089	
Interest & Penalties On Real Prop Taxes	6,281	A1090	5,272
<b>TOTAL Real Property Tax Items</b>	<b>6,281</b>		<b>5,272</b>
Non Prop Tax Dist By County	612,233	A1120	751,481
Franchises	10,740	A1170	10,759
<b>TOTAL Non Property Tax Items</b>	<b>622,973</b>		<b>762,240</b>
Clerk Fees	4,525	A1255	6,636
Safety Inspection Fees	28,675	A1560	29,868
Vital Statistics Fees	704	A1603	886
Special Recreational Facility Charges	25,597	A2025	32,295
Zoning Fees	1,667	A2110	1,865
Planning Board Fees	1,500	A2115	1,850
Refuse & Garbage Charges	664	A2130	972
<b>TOTAL Departmental Income</b>	<b>63,331</b>		<b>74,371</b>
Misc Revenue, Other Govts	14,079	A2389	14,600
<b>TOTAL Intergovernmental Charges</b>	<b>14,079</b>		<b>14,600</b>
Interest And Earnings	1,920	A2401	2,489
<b>TOTAL Use of Money And Property</b>	<b>1,920</b>		<b>2,489</b>
Dog Licenses	1,931	A2544	1,761
Licenses, Other		A2545	4,420
<b>TOTAL Licenses And Permits</b>	<b>1,931</b>		<b>6,181</b>
Fines And Forfeited Bail	43,788	A2610	36,282
<b>TOTAL Fines And Forfeitures</b>	<b>43,788</b>		<b>36,282</b>
Sales of Scrap & Excess Materials	9,600	A2650	20
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>9,600</b>		<b>20</b>
Refunds of Prior Year's Expenditures	536	A2701	162
Gifts And Donations	1,666	A2705	1,516
AIM Related Payments	12,290	A2750	12,290
Unclassified (specify)	14,911	A2770	1,030
Additional Description MISCELLANEOUS INCOME			
<b>TOTAL Miscellaneous Local Sources</b>	<b>29,403</b>		<b>14,998</b>
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	96,152	A3005	102,166
St Aid, Real Property Tax Administration	1,067	A3040	
St Aid - Other (specify)	16,712	A3089	47,988
Additional Description CLIMATE			
<b>TOTAL State Aid</b>	<b>113,930</b>		<b>150,154</b>
Federal Aid - Other		A4089	54,362
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>54,362</b>
<b>TOTAL Revenues</b>	<b>1,116,266</b>		<b>1,311,398</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,116,266</b>		<b>1,311,398</b>

TOWN OF New Lebanon  
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Legislative Board, Pers Serv	16,000	A10101	16,000
Legislative Board, Contr Expend	410	A10104	3,903
<b>TOTAL Legislative Board</b>	<b>16,410</b>		<b>19,903</b>
Municipal Court, Pers Serv	50,964	A11101	49,871
Municipal Court, Equip & Cap Outlay		A11102	193
Municipal Court, Contr Expend	2,311	A11104	2,143
<b>TOTAL Municipal Court</b>	<b>53,274</b>		<b>52,206</b>
Supervisor,pers Serv	14,772	A12201	30,640
Supervisor,equip & Cap Outlay	54	A12202	
Supervisor,contr Expend	13,961	A12204	14,525
<b>TOTAL Supervisor</b>	<b>28,787</b>		<b>45,165</b>
Tax Collection,pers Serv	10,812	A13301	10,812
Tax Collection,contr Expend	1,831	A13304	2,478
<b>TOTAL Tax Collection</b>	<b>12,643</b>		<b>13,290</b>
Budget, Pers Serv	8,000	A13401	8,000
<b>TOTAL Budget</b>	<b>8,000</b>		<b>8,000</b>
Assessment, Pers Serv	30,989	A13551	32,462
Assessment, Contr Expend	1,231	A13554	4,751
<b>TOTAL Assessment</b>	<b>32,220</b>		<b>37,214</b>
Clerk,pers Serv	49,407	A14101	56,616
Clerk,equip & Cap Outlay	1,185	A14102	385
Clerk,contr Expend	4,302	A14104	5,349
<b>TOTAL Clerk</b>	<b>54,894</b>		<b>62,350</b>
Law, Contr Expend	81,401	A14204	38,074
<b>TOTAL Law</b>	<b>81,401</b>		<b>38,074</b>
Engineer, Contr Expend		A14404	2,221
<b>TOTAL Engineer</b>	<b>0</b>		<b>2,221</b>
Elections, Contr Expend	9	A14504	38
<b>TOTAL Elections</b>	<b>9</b>		<b>38</b>
Records Mgmt, Contr Expend	5,170	A14604	5,093
<b>TOTAL Records Mgmt</b>	<b>5,170</b>		<b>5,093</b>
Central Services Admin,equip & Cap Outlay		A16102	
<b>TOTAL Central Services Admin</b>	<b>0</b>		<b>0</b>
Operation of Plant, Pers Serv	34	A16201	629
Operation of Plant, Equip & Cap Outlay		A16202	120
Operation of Plant, Contr Expend	30,691	A16204	30,692
<b>TOTAL Operation of Plant</b>	<b>30,724</b>		<b>31,441</b>
Central Comm System Contr Expend	11,316	A16504	11,062
<b>TOTAL Central Comm System Contr Expend</b>	<b>11,316</b>		<b>11,062</b>
Central Storeroom Contr Expend	821	A16604	1,194
<b>TOTAL Central Storeroom Contr Expend</b>	<b>821</b>		<b>1,194</b>
Central Print & Mail Contr Expend	9,578	A16704	8,018
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>9,578</b>		<b>8,018</b>
Central Data Process & Cap Outlay	1,444	A16802	2,568

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Central Data Process, Contr Expend	7,961	A16804	11,525
<b>TOTAL Central Data Process</b>	<b>9,405</b>		<b>14,093</b>
Unallocated Insurance, Contr Expend	28,769	A19104	29,813
<b>TOTAL Unallocated Insurance</b>	<b>28,769</b>		<b>29,813</b>
Municipal Assn Dues, Contr Expend	900	A19204	900
<b>TOTAL Municipal Assn Dues</b>	<b>900</b>		<b>900</b>
<b>TOTAL General Government Support</b>	<b>384,320</b>		<b>380,076</b>
Police, Pers Serv		A31201	
Police, Contr Expend	1,950	A31204	3,194
<b>TOTAL Police</b>	<b>1,950</b>		<b>3,194</b>
Traffic Control, Equip & Cap Outlay		A33102	7,141
<b>TOTAL Traffic Control</b>	<b>0</b>		<b>7,141</b>
Control of Animals, Pers Serv		A35101	3,640
Control of Animals, Contr Expend		A35104	1,166
<b>TOTAL Control of Animals</b>	<b>0</b>		<b>4,806</b>
Other Animal Control, Pers Serv	2,776	A35201	
Other Animal Control, Contr Expend	758	A35204	
<b>TOTAL Other Animal Control</b>	<b>3,534</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>5,484</b>		<b>15,141</b>
Registrar of Vital Stat Contr Expend	884	A40204	940
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>884</b>		<b>940</b>
<b>TOTAL Health</b>	<b>884</b>		<b>940</b>
Street Admin, Pers Serv	64,840	A50101	67,433
Street Admin, Equip & Cap Outlay	830	A50102	
Street Admin, Contr Expend	2,452	A50104	3,391
<b>TOTAL Street Admin</b>	<b>68,123</b>		<b>70,824</b>
Garage, Equip & Cap Outlay	8,058	A51322	
Garage, Contr Expend	380	A51324	418
<b>TOTAL Garage</b>	<b>8,438</b>		<b>418</b>
Street Lighting, Contr Expend	3,111	A51824	3,820
<b>TOTAL Street Lighting</b>	<b>3,111</b>		<b>3,820</b>
<b>TOTAL Transportation</b>	<b>79,671</b>		<b>75,062</b>
Safety Net, Contr Expend	4,374	A61404	4,410
<b>TOTAL Safety Net</b>	<b>4,374</b>		<b>4,410</b>
Publicity, Contr Expend	1,373	A64104	54,363
<b>TOTAL Publicity</b>	<b>1,373</b>		<b>54,363</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	6,405	A67724	8,983
<b>TOTAL Programs For Aging</b>	<b>6,405</b>		<b>8,983</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>13,152</b>		<b>68,755</b>
Recreation Admini, Pers Serv	80	A70201	
Recreation Admini, Contr Expend	1,593	A70204	2,429
<b>TOTAL Recreation Admini</b>	<b>1,673</b>		<b>2,429</b>

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Parks, Pers Serv	16,560	A71101	14,635
Parks, Equip & Cap Outlay	373	A71102	7,778
Parks, Contr Expend	6,363	A71104	13,662
<b>TOTAL Parks</b>	<b>23,295</b>		<b>36,075</b>
Playgr & Rec Centers, Contr Expend	36,189	A71404	80,955
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>36,189</b>		<b>80,955</b>
Band Concerts, Contr Expend	2,050	A72704	1,965
<b>TOTAL Band Concerts</b>	<b>2,050</b>		<b>1,965</b>
Youth Prog, Pers Serv	49,635	A73101	52,290
Youth Prog, Contr Expend	5,042	A73104	3,881
<b>TOTAL Youth Prog</b>	<b>54,677</b>		<b>56,171</b>
Library, Contr Expend		A74104	
<b>TOTAL Library</b>	<b>0</b>		<b>0</b>
Historian, Contr Expend	996	A75104	1,221
<b>TOTAL Historian</b>	<b>996</b>		<b>1,221</b>
<b>TOTAL Culture And Recreation</b>	<b>118,879</b>		<b>178,817</b>
Zoning, Pers Serv	3,354	A80101	
Zoning, Equip & Cap Outlay	355	A80102	58
Zoning, Contr Expend	6,226	A80104	1,253
<b>TOTAL Zoning</b>	<b>9,935</b>		<b>1,311</b>
Planning, Pers Serv	3,481	A80201	14,301
Planning, Equip & Cap Outlay	355	A80202	169
Planning, Contr Expend	645	A80204	15,013
<b>TOTAL Planning</b>	<b>4,481</b>		<b>29,483</b>
Sewer Administration, Equip & Cap Outlay		A81102	
<b>TOTAL Sewer Administration</b>	<b>0</b>		<b>0</b>
Refuse & Garbage, Contr Expend	5,241	A81604	6,816
<b>TOTAL Refuse &amp; Garbage</b>	<b>5,241</b>		<b>6,816</b>
Code Enforcements, Pers Serv	80,141	A86641	79,203
Code Enforcements, Equip & Cap Outlay	355	A86642	
Code Enforcements, Contr Expend	4,532	A86644	4,447
<b>TOTAL Code Enforcements</b>	<b>85,027</b>		<b>83,649</b>
Conservation, Contr Expend	837	A87104	480
<b>TOTAL Conservation</b>	<b>837</b>		<b>480</b>
Gen Natural Resources, Equip & Cap Outlay		A87902	43,659
Gen Natural Resources, Contr Expend	19,195	A87904	1,914
<b>TOTAL Gen Natural Resources</b>	<b>19,195</b>		<b>45,573</b>
Cemetery, Contr Expend	7,800	A88104	11,900
<b>TOTAL Cemetery</b>	<b>7,800</b>		<b>11,900</b>
<b>TOTAL Home And Community Services</b>	<b>132,515</b>		<b>179,213</b>
State Retirement System	51,261	A90108	29,377
Social Security, Employer Cont	30,733	A90308	33,627
Disability Insurance, Empl Bnfts	1,213	A90558	833



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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Hospital & Medical (dental) Ins, Empl Bnft	33,066	A90608	33,730
<b>TOTAL Employee Benefits</b>	<b>116,273</b>		<b>97,568</b>
<b>TOTAL Expenditures</b>	<b>851,179</b>		<b>995,571</b>
Transfers, Other Funds		A99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>851,179</b>		<b>995,571</b>

TOWN OF New Lebanon  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,548,081	A8021	1,813,168
Prior Period Adj -Decrease In Fund Balance		A8015	328
Restated Fund Balance - Beg of Year	1,548,081	A8022	1,812,839
ADD - REVENUES AND OTHER SOURCES	1,116,266		1,311,398
DEDUCT - EXPENDITURES AND OTHER USES	851,179		995,571
Fund Balance - End of Year	1,813,168	A8029	2,128,666

TOWN OF New Lebanon  
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	325,431	A1049N	207,785
Est Rev - Real Property Tax Items	6,500	A1099N	6,000
Est Rev - Non Property Tax Items	456,650	A1199N	710,000
Est Rev - Departmental Income	57,300	A1299N	67,750
Est Rev - Use of Money And Property	4,000	A2499N	4,900
Est Rev - Licenses And Permits	3,000	A2599N	6,500
Est Rev - Fines And Forfeitures	20,000	A2649N	25,000
Est Rev - Miscellaneous Local Sources	20,100	A2799N	15,600
Est Rev - State Aid	68,488	A3099N	177,500
<b>TOTAL Estimated Revenues</b>	<b>961,469</b>		<b>1,221,035</b>
Appropriated Fund Balance	275,450	A599N	370,000
<b>TOTAL Estimated Other Sources</b>	<b>275,450</b>		<b>370,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,236,919</b>		<b>1,591,035</b>

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	419,257	A1999N	451,519
App - Public Safety	14,440	A3999N	15,969
App - Health	1,000	A4999N	1,000
App - Transportation	76,433	A5999N	84,053
App - Economic Assistance And Opportunity	20,300	A6999N	18,340
App - Culture And Recreation	412,154	A7999N	662,775
App - Home And Community Services	169,607	A8999N	236,693
App - Employee Benefits	123,728	A9199N	120,686
<b>TOTAL Appropriations</b>	<b>1,236,919</b>		<b>1,591,035</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,236,919</b>		<b>1,591,035</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	236,390	DA200	154,880
<b>TOTAL Cash</b>	<b>236,390</b>		<b>154,880</b>
Cash Special Reserves	20,000	DA230	
<b>TOTAL Restricted Assets</b>	<b>20,000</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>256,390</b>		<b>154,880</b>

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

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	5,566	DA600	7,940
<b>TOTAL Accounts Payable</b>	<b>5,566</b>		<b>7,940</b>
Accrued Liabilities	5,662	DA601	9,815
<b>TOTAL Accrued Liabilities</b>	<b>5,662</b>		<b>9,815</b>
<b>TOTAL Liabilities</b>	<b>11,228</b>		<b>17,756</b>
<b>Fund Balance</b>			
Capital Reserve	20,000	DA878	
<b>TOTAL Restricted Fund Balance</b>	<b>20,000</b>		<b>0</b>
Assigned Appropriated Fund Balance	156,050	DA914	119
Assigned Unappropriated Fund Balance	69,111	DA915	137,005
<b>TOTAL Assigned Fund Balance</b>	<b>225,161</b>		<b>137,124</b>
<b>TOTAL Fund Balance</b>	<b>245,161</b>		<b>137,124</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>256,390</b>		<b>154,880</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	536,611	DA1001	554,419
<b>TOTAL Real Property Taxes</b>	<b>536,611</b>		<b>554,419</b>
Interest And Earnings	707	DA2401	626
<b>TOTAL Use of Money And Property</b>	<b>707</b>		<b>626</b>
Sales of Scrap & Excess Materials	31,825	DA2650	25,575
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>31,825</b>		<b>25,575</b>
St Aid, Consolidated Highway Aid	259,148	DA3501	202,832
<b>TOTAL State Aid</b>	<b>259,148</b>		<b>202,832</b>
<b>TOTAL Revenues</b>	<b>828,291</b>		<b>783,453</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>828,291</b>		<b>783,453</b>

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

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Maint of Streets, Pers Serv	88,717	DA51101	100,543
Maint of Streets, Contr Expend	141,009	DA51104	137,238
<b>TOTAL Maint of Streets</b>	<b>229,726</b>		<b>237,781</b>
Perm Improve Highway, Equip & Cap Outlay	239,767	DA51122	202,833
<b>TOTAL Perm Improve Highway</b>	<b>239,767</b>		<b>202,833</b>
Machinery, Equip & Cap Outlay		DA51302	72,638
Machinery, Contr Expend	95,494	DA51304	162,828
<b>TOTAL Machinery</b>	<b>95,494</b>		<b>235,466</b>
Brush And Weeds, Pers Serv	4,071	DA51401	5,520
Brush And Weeds, Contr Expend	8,213	DA51404	8,210
<b>TOTAL Brush And Weeds</b>	<b>12,284</b>		<b>13,730</b>
Snow Removal, Pers Serv	41,199	DA51421	51,984
Snow Removal, Contr Expend	41,529	DA51424	57,000
<b>TOTAL Snow Removal</b>	<b>82,728</b>		<b>108,984</b>
<b>TOTAL Transportation</b>	<b>659,998</b>		<b>798,794</b>
State Retirement, Empl Bnfts	19,935	DA90108	22,161
Social Security , Empl Bnfts	10,265	DA90308	13,461
Disability Insurance, Empl Bnfts	91	DA90558	410
Hospital & Medical (dental) Ins, Empl Bnft	41,085	DA90608	34,677
<b>TOTAL Employee Benefits</b>	<b>71,377</b>		<b>70,709</b>
Debt Principal, Serial Bonds	57,296	DA97106	19,650
<b>TOTAL Debt Principal</b>	<b>57,296</b>		<b>19,650</b>
Debt Interest, Serial Bonds	3,670	DA97107	2,336
<b>TOTAL Debt Interest</b>	<b>3,670</b>		<b>2,336</b>
<b>TOTAL Expenditures</b>	<b>792,341</b>		<b>891,490</b>
Transfers, Capital Projects Fund		DA99509	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>792,341</b>		<b>891,490</b>



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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	209,211	DA8021	245,161
Restated Fund Balance - Beg of Year	209,211	DA8022	245,161
ADD - REVENUES AND OTHER SOURCES	828,291		783,453
DEDUCT - EXPENDITURES AND OTHER USES	792,341		891,490
Fund Balance - End of Year	245,161	DA8029	137,128

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	554,419	DA1049N	698,838
Est Rev - Use of Money And Property	1,500	DA2499N	750
Est Rev - State Aid	154,366	DA3099N	209,578
<b>TOTAL Estimated Revenues</b>	<b>710,285</b>		<b>909,166</b>
Appropriated Fund Balance	156,050	DA599N	119
<b>TOTAL Estimated Other Sources</b>	<b>156,050</b>		<b>119</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>866,335</b>		<b>909,285</b>

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

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Transportation	660,846	DA5999N	746,182
App - Employee Benefits	124,520	DA9199N	102,135
App - Debt Service	60,969	DA9899N	60,968
<b>TOTAL Appropriations</b>	<b>846,335</b>		<b>909,285</b>
App - Interfund Transfer	20,000	DA9999N	
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>866,335</b>		<b>909,285</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Land	10,000	K101	10,000
Buildings	1,579,000	K102	1,579,000
Machinery And Equipment	1,947,972	K104	2,020,610
<b>TOTAL Fixed Assets (net)</b>	<b>3,536,972</b>		<b>3,609,610</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,536,972</b>		<b>3,609,610</b>

TOWN OF New Lebanon  
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 For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	3,536,972	K159	3,609,610
<b>TOTAL Investments In Non-Current Government Assets</b>	<b>3,536,972</b>		<b>3,609,610</b>
<b>TOTAL Fund Balance</b>	<b>3,536,972</b>		<b>3,609,610</b>
<b>TOTAL</b>	<b>3,536,972</b>		<b>3,609,610</b>

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Balance Sheet

Code Description	2021	EdpCode	2022
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For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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(L) LIBRARY

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	135,000	L1001	155,000
<b>TOTAL Real Property Taxes</b>	<b>135,000</b>		<b>155,000</b>
<b>TOTAL Revenues</b>	<b>135,000</b>		<b>155,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>135,000</b>		<b>155,000</b>



TOWN OF New Lebanon  
 Annual Update Document  
 For the Fiscal Year Ending 2022

(L) LIBRARY

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Library, Contr Expend	135,000	L74104	155,000
<b>TOTAL Library</b>	<b>135,000</b>		<b>155,000</b>
<b>TOTAL Culture And Recreation</b>	<b>135,000</b>		<b>155,000</b>
<b>TOTAL Expenditures</b>	<b>135,000</b>		<b>155,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>135,000</b>		<b>155,000</b>

TOWN OF New Lebanon  
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(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<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		155,000
DEDUCT - EXPENDITURES AND OTHER USES	135,000		155,000
Fund Balance - End of Year		L8029	

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Due From Other Funds	10,000	SF391	
<b>TOTAL Due From Other Funds</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,000</b>		<b>0</b>

TOWN OF New Lebanon  
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For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	10,000	SF915	
<b>TOTAL Assigned Fund Balance</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>10,000</b>		<b>0</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	148,210	SF1001	152,302
<b>TOTAL Real Property Taxes</b>	<b>148,210</b>		<b>152,302</b>
<b>TOTAL Revenues</b>	<b>148,210</b>		<b>152,302</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>148,210</b>		<b>152,302</b>

TOWN OF New Lebanon  
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 For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Fire Protection, Contr Expend	148,210	SF34104	162,302
<b>TOTAL Fire Protection</b>	<b>148,210</b>		<b>162,302</b>
<b>TOTAL Public Safety</b>	<b>148,210</b>		<b>162,302</b>
<b>TOTAL Expenditures</b>	<b>148,210</b>		<b>162,302</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>148,210</b>		<b>162,302</b>

TOWN OF New Lebanon  
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For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	10,000	SF8021	10,000
Restated Fund Balance - Beg of Year	10,000	SF8022	10,000
ADD - REVENUES AND OTHER SOURCES	148,210		152,302
DEDUCT - EXPENDITURES AND OTHER USES	148,210		162,302
Fund Balance - End of Year	10,000	SF8029	

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF New Lebanon  
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For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Total Non-Current Govt Liabilities	304,890	W129	186,087
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>304,890</b>		<b>186,087</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>304,890</b>		<b>186,087</b>

TOWN OF New Lebanon  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,276	W638	-97,877
Landfill Closure & Post Closure Liability	160,000	W684	160,000
Compensated Absences	20,000	W687	20,000
<b>TOTAL Other Liabilities</b>	<b>181,276</b>		<b>82,123</b>
Bonds Payable	123,614	W628	103,964
<b>TOTAL Bond And Long Term Liabilities</b>	<b>123,614</b>		<b>103,964</b>
<b>TOTAL Liabilities</b>	<b>304,890</b>		<b>186,087</b>
<b>TOTAL Liabilities</b>	<b>304,890</b>		<b>186,087</b>

TOWN OF New Lebanon  
 Statement of Indebtedness  
 For the Fiscal Year Ending 2022

2/16/2023

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
2020	BOND N	HIGHWAY EQUIPMENT			03/01/2020	03/01/2027	1.89%		\$142,900	\$123,614	\$19,650	\$0	\$0	\$0	\$103,964
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															
									\$0	\$123,614	\$19,650	\$0	\$0	\$0	\$103,964

TOWN OF New Lebanon  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2022

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$950.00
Demand Deposits	9Z2011	\$2,269,194.28
Time Deposits	9Z2021	
<b>Total</b>		<b>\$2,270,144.28</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,020,144.28
<b>Total</b>		<b>\$2,270,144.28</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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3715	\$79,147	\$0	\$65,375	\$13,772
****-6754	\$17,305	\$0	\$2,436	\$14,868
****-6762	\$2,240,553	\$0	\$0	\$2,240,553
	Total Adjusted Bank Balance			\$2,269,194
	Petty Cash			\$950.00
	Adjustments			\$ .00
	Total Cash			\$2,270,144
	Total Cash Balance All Funds			\$2,270,144
	* Must be equal			

TOWN OF New Lebanon  
Local Government Questionnaire  
For the Fiscal Year Ending 2022

	<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>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF New Lebanon  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2022

<b>Total Full Time Employees:</b>			8		
<b>Total Part Time Employees:</b>			37		
<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	\$51,538.00	8	11	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$47,088.00	8	37	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,243.00	8	37	
90608	Hospital and Medical (Dental) Insurance	\$68,408.00	8	37	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$168,277.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$168,277.23</b>			



TOWN OF New Lebanon  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$42,447		gallons	
Fuel Oil	\$11,002		gallons	
Natural Gas			cubic feet	
Electricity	\$11,633		kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF New Lebanon  
Financial Comments  
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8015 OVERESTIMATED RECEIVABLES IN PRIOR YEAR