

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

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
- (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
Assets			
Cash	1,104,368	A200	1,058,814
Petty Cash	950	A210	950
TOTAL Cash	1,105,318		1,059,764
Accounts Receivable	26,891	A380	3,778
TOTAL Other Receivables (net)	26,891		3,778
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	160,980	A440	193,422
TOTAL Due From Other Governments	160,980		193,422
Cash Special Reserves	670,500	A230	1,055,500
TOTAL Restricted Assets	670,500		1,055,500
TOTAL Assets	1,963,688		2,312,464

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	10,108	A600	12,608
TOTAL Accounts Payable	10,108		12,608
Accrued Liabilities	2,857	A601	4,835
TOTAL Accrued Liabilities	2,857		4,835
Guaranty & Bid Deposits	17,117	A730	
TOTAL Other Deposits	17,117		0
Other Liabilities	110,438	A688	166,355
TOTAL Other Liabilities	110,438		166,355
Due To Other Funds	10,000	A630	
TOTAL Due To Other Funds	10,000		0
TOTAL Liabilities	150,521		183,798
Fund Balance			
General Reserve	45,500	A870	430,500
Res For Solid Waste Mgmt Facility	625,000	A898	625,000
TOTAL Restricted Fund Balance	670,500		1,055,500
Assigned Appropriated Fund Balance	275,450	A914	370,000
Assigned Unappropriated Fund Balance		A915	105,700
TOTAL Assigned Fund Balance	275,450		475,700
Unassigned Fund Balance	867,218	A917	597,466
TOTAL Unassigned Fund Balance	867,218		597,466
TOTAL Fund Balance	1,813,168		2,128,666
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,963,688		2,312,464

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	209,028	A1001	190,431
TOTAL Real Property Taxes	209,028		190,431
Other Tax Items		A1089	
Interest & Penalties On Real Prop Taxes	6,281	A1090	5,272
TOTAL Real Property Tax Items	6,281		5,272
Non Prop Tax Dist By County	612,233	A1120	751,481
Franchises	10,740	A1170	10,759
TOTAL Non Property Tax Items	622,973		762,240
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
TOTAL Departmental Income	63,331		74,371
Misc Revenue, Other Govts	14,079	A2389	14,600
TOTAL Intergovernmental Charges	14,079		14,600
Interest And Earnings	1,920	A2401	2,489
TOTAL Use of Money And Property	1,920		2,489
Dog Licenses	1,931	A2544	1,761
Licenses, Other		A2545	4,420
TOTAL Licenses And Permits	1,931		6,181
Fines And Forfeited Bail	43,788	A2610	36,282
TOTAL Fines And Forfeitures	43,788		36,282
Sales of Scrap & Excess Materials	9,600	A2650	20
TOTAL Sale of Property And Compensation For Loss	9,600		20
Refunds of Prior Year's Expenditures	536	A2701	162
Gifts And Donations	1,666	A2705	1,516
AIM Related Payments	12,290	A2750	
Unclassified (specify)	14,911	A2770	1,030
Additional Description MISCELLANEOUS INCOME			
TOTAL Miscellaneous Local Sources	29,403		2,708
St Aid, Revenue Sharing		A3001	12,290
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			
TOTAL State Aid	113,930		162,444
Federal Aid - Other		A4089	54,362
TOTAL Federal Aid	0		54,362
TOTAL Revenues	1,116,266		1,311,398
TOTAL Revenues	1,116,266		1,311,398

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

(A) GENERAL

Results of Operation

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

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Central Data Process, Contr Expend	7,961	A16804	11,525
TOTAL Central Data Process	9,405		14,093
Unallocated Insurance, Contr Expend	28,769	A19104	29,813
TOTAL Unallocated Insurance	28,769		29,813
Municipal Assn Dues, Contr Expend	900	A19204	900
TOTAL Municipal Assn Dues	900		900
TOTAL General Government Support	384,320		380,076
Police, Pers Serv		A31201	
Police, Contr Expend	1,950	A31204	3,194
TOTAL Police	1,950		3,194
Traffic Control, Equip & Cap Outlay		A33102	7,141
TOTAL Traffic Control	0		7,141
Control of Animals, Pers Serv		A35101	3,640
Control of Animals, Contr Expend		A35104	1,166
TOTAL Control of Animals	0		4,806
Other Animal Control, Pers Serv	2,776	A35201	
Other Animal Control, Contr Expend	758	A35204	
TOTAL Other Animal Control	3,534		0
TOTAL Public Safety	5,484		15,141
Registrar of Vital Stat Contr Expend	884	A40204	940
TOTAL Registrar of Vital Stat Contr Expend	884		940
TOTAL Health	884		940
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
TOTAL Street Admin	68,123		70,824
Garage, Equip & Cap Outlay	8,058	A51322	
Garage, Contr Expend	380	A51324	418
TOTAL Garage	8,438		418
Street Lighting, Contr Expend	3,111	A51824	3,820
TOTAL Street Lighting	3,111		3,820
TOTAL Transportation	79,671		75,062
Safety Net, Contr Expend	4,374	A61404	4,410
TOTAL Safety Net	4,374		4,410
Publicity, Contr Expend	1,373	A64104	54,363
TOTAL Publicity	1,373		54,363
Veterans Service, Contr Expend	1,000	A65104	1,000
TOTAL Veterans Service	1,000		1,000
Programs For Aging, Contr Expend	6,405	A67724	8,983
TOTAL Programs For Aging	6,405		8,983
TOTAL Economic Assistance And Opportunity	13,152		68,755
Recreation Admini, Pers Serv	80	A70201	
Recreation Admini, Contr Expend	1,593	A70204	2,429
TOTAL Recreation Admini	1,673		2,429

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

(A) GENERAL

Results of Operation

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

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

(A) GENERAL

Results of Operation

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

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
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
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
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
TOTAL Estimated Revenues	961,469		1,221,035
Appropriated Fund Balance	275,450	A599N	370,000
TOTAL Estimated Other Sources	275,450		370,000
TOTAL Estimated Revenues	1,236,919		1,591,035

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

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
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
TOTAL Appropriations	1,236,919		1,591,035
TOTAL Appropriations	1,236,919		1,591,035

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	236,390	DA200	154,880
TOTAL Cash	236,390		154,880
Cash Special Reserves	20,000	DA230	
TOTAL Restricted Assets	20,000		0
TOTAL Assets	256,390		154,880

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

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

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

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

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	88,717	DA51101	100,543
Maint of Streets, Contr Expend	141,009	DA51104	137,238
TOTAL Maint of Streets	229,726		237,781
Perm Improve Highway, Equip & Cap Outlay	239,767	DA51122	202,833
TOTAL Perm Improve Highway	239,767		202,833
Machinery, Equip & Cap Outlay		DA51302	72,638
Machinery, Contr Expend	95,494	DA51304	162,828
TOTAL Machinery	95,494		235,466
Brush And Weeds, Pers Serv	4,071	DA51401	5,520
Brush And Weeds, Contr Expend	8,213	DA51404	8,210
TOTAL Brush And Weeds	12,284		13,730
Snow Removal, Pers Serv	41,199	DA51421	51,984
Snow Removal, Contr Expend	41,529	DA51424	57,000
TOTAL Snow Removal	82,728		108,984
TOTAL Transportation	659,998		798,794
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
TOTAL Employee Benefits	71,377		70,709
Debt Principal, Serial Bonds	57,296	DA97106	19,650
TOTAL Debt Principal	57,296		19,650
Debt Interest, Serial Bonds	3,670	DA97107	2,336
TOTAL Debt Interest	3,670		2,336
TOTAL Expenditures	792,341		891,490
Transfers, Capital Projects Fund		DA99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	792,341		891,490

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

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
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	137,124

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
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
TOTAL Estimated Revenues	710,285		909,166
Appropriated Fund Balance	156,050	DA599N	119
TOTAL Estimated Other Sources	156,050		119
TOTAL Estimated Revenues	866,335		909,285

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

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

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	10,000	K101	10,000
Buildings	1,579,000	K102	1,579,000
Machinery And Equipment	1,947,972	K104	2,020,610
Net Pension Asset - Proportionate Share		K108	97,877
TOTAL Fixed Assets (net)	3,536,972		3,707,487
TOTAL Assets	3,536,972		3,707,487

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Total Non-Current Govt Assets	3,536,972	K159	3,707,487
TOTAL Investments in Non-Current Government Assets	3,536,972		3,707,487
TOTAL Fund Balance	3,536,972		3,707,487
TOTAL	3,536,972		3,707,487

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

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

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

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

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

(L) LIBRARY

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	135,000	L1001	155,000
TOTAL Real Property Taxes	135,000		155,000
TOTAL Revenues	135,000		155,000
TOTAL Revenues	135,000		155,000

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

(L) LIBRARY

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Library, Contr Expend	135,000	L74104	155,000
TOTAL Library	135,000		155,000
TOTAL Culture And Recreation	135,000		155,000
TOTAL Expenditures	135,000		155,000
TOTAL Expenditures	135,000		155,000

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

(L) LIBRARY

Analysis of Changes in Fund Balance

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

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

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Due From Other Funds	10,000	SF391	
TOTAL Due From Other Funds	10,000		0
TOTAL Assets	10,000		0

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

(SF) FIRE PROTECTION

Balance Sheet

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

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	148,210	SF1001	152,302
TOTAL Real Property Taxes	148,210		152,302
TOTAL Revenues	148,210		152,302
TOTAL Revenues	148,210		152,302

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	148,210	SF34104	162,302
TOTAL Fire Protection	148,210		162,302
TOTAL Public Safety	148,210		162,302
TOTAL Expenditures	148,210		162,302
TOTAL Expenditures	148,210		162,302

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	304,890	W129	283,964
TOTAL Provision To Be Made In Future Budgets	304,890		283,964
TOTAL Assets	304,890		283,964

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	
Landfill Closure & Post Closure Liability	160,000	W684	160,000
Compensated Absences	20,000	W687	20,000
TOTAL Other Liabilities	181,276		180,000
Bonds Payable	123,614	W628	103,964
TOTAL Bond And Long Term Liabilities	123,614		103,964
TOTAL Liabilities	304,890		283,964
TOTAL Liabilities	304,890		283,964

TOWN OF New Lebanon
 Statement of Indebtedness
 For the Fiscal Year Ending 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
2020	BOND N	HIGHWAY EQUIPMENT			03/01/2020	03/01/2027	1.89%		\$142,900	\$123,614	\$19,650	\$0	\$0		\$103,964
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$123,614	\$19,650	\$0	\$0	\$0	\$103,964
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
CASH:		
On Hand	9Z2001	\$950.00
Demand Deposits	9Z2011	\$2,269,194.28
Time Deposits	9Z2021	
Total		\$2,270,144.28
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,020,144.28
Total		\$2,270,144.28
 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 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			9ZCASH *	\$2,270,144
Total Cash Balance All Funds			9ZCASHB *	\$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

Total Full Time Employees:		8			
Total Part Time Employees:		37			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
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				
Total		\$168,277.00			
Computed Total From Financial Section (comparative purposes only)		\$168,277.23			

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	

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 12/31/2022, 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 12/31/2022 and filed by means of electronic data transmission.

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

TISTRYA HOUGHTLING
Name

(518) 469-7017
Telephone Number

TOWN ACCOUNTANT
Title

NEW LEBANON NY
Official Address

02/16/2022
Date of Certification

(518) 794-8888
Official Telephone Number