

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 12/31/2016

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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2015 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF New Lebanon
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	Eqp Code	2016
Assets			
Cash	724,085	A200	486,670
Petty Cash	950	A210	950
TOTAL Cash	725,035		487,620
Accounts Receivable		A380	20,101
TOTAL Other Receivables (net)	0		20,101
Due From Other Governments	103,080	A440	102,511
TOTAL Due From Other Governments	103,080		102,511
Cash Special Reserves		A230	377,212
TOTAL Restricted Assets	0		377,212
TOTAL Assets and Deferred Outflows of Resources	828,116		987,443

TOWN OF New Lebanon
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(A) GENERAL

Balance Sheet

Code/Description	2016	EdpCode	2016
Accounts Payable	59,588	A600	13,760
TOTAL Accounts Payable	59,588		13,760
Accrued Liabilities	3,811	A601	6,356
TOTAL Accrued Liabilities	3,811		6,356
TOTAL Liabilities	63,398		20,116
Fund Balance			
General Reserve	11,534	A870	2,212
Res For Solid Waste Mgmt Facility	150,000	A898	375,000
TOTAL Restricted Fund Balance	161,534		377,212
Assigned Appropriated Fund Balance	75,000	A914	
TOTAL Assigned Fund Balance	75,000		0
Unassigned Fund Balance	528,183	A917	590,115
TOTAL Unassigned Fund Balance	528,183		590,115
TOTAL Fund Balance	764,717		967,327
TOTAL Liabilities, Deferred Inflows And Fund Balance	828,116		987,443

TOWN OF New Lebanon
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	318,403	A1001	301,459
TOTAL Real Property Taxes	318,403		301,459
Federal Payments In Lieu of Taxes		A1080	
Other Payments In Lieu of Taxes	1,516	A1081	1,516
Other Tax Items	837	A1089	
Interest & Penalties On Real Prop Taxes	9,443	A1090	9,300
TOTAL Real Property Tax Items	11,796		10,816
Non Prop Tax Dist By County	391,810	A1120	406,122
Franchises	5,626	A1170	5,401
TOTAL Non Property Tax Items	397,436		411,523
Clerk Fees	3,338	A1255	3,223
Public Pound Charges, Dog Control Fees	405	A1550	
Safety Inspection Fees	9,941	A1560	11,376
Vital Statistics Fees	814	A1603	1,202
Park And Recreational Charges	11,275	A2001	13,445
Special Recreational Facility Charges	750	A2025	950
Zoning Fees	914	A2110	1,735
Planning Board Fees	485	A2115	450
Refuse & Garbage Charges	50	A2130	48
TOTAL Departmental Income	27,972		32,429
Refuse & Garbage Serv Other Govts	75,000	A2376	225,000
Misc Revenue, Other Govts	15,469	A2389	15,407
TOTAL Intergovernmental Charges	90,469		240,407
Interest And Earnings	1,976	A2401	2,539
TOTAL Use of Money And Property	1,976		2,539
Dog Licenses	1,470	A2544	1,738
Permits, Other	2,770	A2590	4,980
TOTAL Licenses And Permits	4,240		6,718
Fines And Forfeited Bail	57,810	A2610	90,418
TOTAL Fines And Forfeitures	57,810		90,418
Sales of Scrap & Excess Materials		A2650	1,037
TOTAL Sale of Property And Compensation For Loss	0		1,037
Refunds of Prior Year's Expenditures	109	A2701	767
Unclassified (specify)	147	A2770	826
Additional Description NEWSLETTER REIMBURSEMENTS			
TOTAL Miscellaneous Local Sources	256		1,593
St Aid, Revenue Sharing	12,290	A3001	12,290
St Aid, Mortgage Tax	44,400	A3005	45,779
St Aid, Real Property Tax Administration		A3040	5,427
ST. Aid, Records MgmT.	14,246	A3060	11,396
St Aid - Other (specify)	112,951	A3089	9,350
Additional Description CAC 6500 JCAP 2850			
St Aid, Youth Programs	815	A3820	
TOTAL State Aid	184,702		84,242
TOTAL Revenues	1,095,060		1,183,180

TOWN OF New Lebanon
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Other Sources			
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,095,060		1,183,180

TOWN OF New Lebanon
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(A) GENERAL

Results of Operation

Code Description	2015	Edp Code	2016
Expenditures			
Legislative Board, Pers Serv	1,833	A10101	2,000
Legislative Board, Contr Expend	41	A10104	516
TOTAL Legislative Board	1,874		2,516
Municipal Court, Pers Serv	57,602	A11101	53,343
Municipal Court, Contr Expend	5,000	A11104	4,787
TOTAL Municipal Court	62,602		58,130
Traffic Viol Bureau, Contr Expend		A11304	
TOTAL Traffic Viol Bureau	0		0
Supervisor, pers Serv	11,633	A12201	17,000
Supervisor, equip & Cap Outlay		A12202	2,271
Supervisor, contr Expend	901	A12204	13,129
TOTAL Supervisor	12,534		32,400
Tax Collection, pers Serv	10,600	A13301	10,600
Tax Collection, contr Expend	2,477	A13304	2,510
TOTAL Tax Collection	13,077		13,110
Budget, Contr Expend	12,223	A13404	
TOTAL Budget	12,223		0
Assessment, Pers Serv	27,517	A13551	29,504
Assessment, Equip & Cap Outlay	200	A13552	496
Assessment, Contr Expend	2,211	A13554	1,206
TOTAL Assessment	29,928		31,206
Clerk, pers Serv	54,586	A14101	53,238
Clerk, equip & Cap Outlay	1,756	A14102	1,301
Clerk, contr Expend	2,836	A14104	4,319
TOTAL Clerk	59,178		58,858
Law, Contr Expend	17,581	A14204	38,719
TOTAL Law	17,581		38,719
Personnel, Contr Expend	4,667	A14304	
TOTAL Personnel	4,667		0
Engineer, Contr Expend	670	A14404	1,400
TOTAL Engineer	670		1,400
Elections, Contr Expend	71	A14504	43
TOTAL Elections	71		43
Records Mgmt, Contr Expend	3,892	A14604	32,492
TOTAL Records Mgmt	3,892		32,492
Buildings, Pers Serv	435	A16201	2,144
Buildings, Equip & Cap Outlay		A16202	639
Buildings, Contr Expend	26,213	A16204	26,641
TOTAL Buildings	26,648		29,423
Central Comm System, Contr Expend	8,949	A16504	9,321
TOTAL Central Comm System	8,949		9,321
Central Storeroom, Contr Expend	1,258	A16604	931
TOTAL Central Storeroom	1,258		931
Central Print & Mail, Equip & Cap Outlay		A16702	200

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Central Print & Mail, contr Expend	6,018	A16704	7,401
TOTAL Central Print & Mail	6,018		7,601
Central Data Process, Contr Expend	11,127	A16804	12,120
TOTAL Central Data Process	11,127		12,120
Unallocated Insurance, Contr Expend	24,260	A19104	24,135
TOTAL Unallocated Insurance	24,260		24,135
Municipal Assn Dues, Contr Expend	900	A19204	999
TOTAL Municipal Assn Dues	900		999
TOTAL General Government Support	297,456		353,404
Public Safety Admin, Contr Expend	59	A30104	76
TOTAL Public Safety Admin	59		76
Police, Pers Serv	4,202	A31201	4,286
TOTAL Police	4,202		4,286
Other Animal Control, Pers Serv	5,100	A35201	5,202
Other Animal Control, Equip & Cap Outlay	753	A35202	
Other Animal Control, Contr Expend		A35204	719
TOTAL Other Animal Control	5,852		5,921
TOTAL Public Safety	10,114		10,284
Registrar of Vital Stat Contr Expend	766	A40204	801
TOTAL Registrar of Vital Stat Contr Expend	766		801
TOTAL Health	766		801
Street Admin, Pers Serv	57,936	A50101	59,095
Street Admin, Contr Expend	1,504	A50104	768
TOTAL Street Admin	59,440		59,863
Garage, Contr Expend	8,269	A51324	238
TOTAL Garage	8,269		238
Street Lighting, Contr Expend	4,312	A51824	5,494
TOTAL Street Lighting	4,312		5,494
TOTAL Transportation	72,022		65,596
Safety Net, Contr Expend	4,308	A61404	4,338
TOTAL Safety Net	4,308		4,338
Veterans Service, Contr Expend	500	A65104	1,000
TOTAL Veterans Service	500		1,000
Programs For Aging, Contr Expend	7,665	A67724	8,361
TOTAL Programs For Aging	7,665		8,361
TOTAL Economic Assistance And Opportunity	12,473		13,699
Recreation Admini, Pers Serv	13,784	A70201	14,736
Recreation Admini, Contr Expend	111	A70204	
TOTAL Recreation Admini	13,895		14,736
Parks, Pers Serv	13,360	A71101	14,304
Parks, Equip & Cap Outlay		A71102	11,788
Parks, Contr Expend	6,124	A71104	79,842
TOTAL Parks	19,484		105,933
Youth Prog, Pers Serv	29,622	A73101	28,942

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(A) GENERAL

Results of Operation

Code Description	2015	FdpCode	2016
Expenditures			
Youth Prog, Contr Expend	6,051	A73104	7,033
TOTAL Youth Prog	35,673		35,975
Library, Contr Expend	135,000	A74104	135,000
TOTAL Library	135,000		135,000
Historian, Contr Expend	750	A75104	563
TOTAL Historian	750		563
Historical Property, Contr Expend	112,951	A75204	0
TOTAL Historical Property	112,951		0
TOTAL Culture And Recreation	317,753		292,207
Zoning, Pers Serv	4,636	A80101	4,502
Zoning, Contr Expend	870	A80104	1,012
TOTAL Zoning	5,506		5,514
Planning, Pers Serv	8,789	A80201	8,566
Planning, Contr Expend	905	A80204	804
TOTAL Planning	9,694		9,370
Research, Pers Serv	64,118	A80301	62,525
Research, Contr Expend	2,589	A80304	2,714
TOTAL Research	66,707		65,239
Refuse & Garbage, Contr Expend	7,603	A81604	5,606
TOTAL Refuse & Garbage	7,603		5,606
Drainage, Contr Expend		A85404	10,418
TOTAL Drainage	0		10,418
Cemetery, Contr Expend	5,000	A88104	5,000
TOTAL Cemetery	5,000		5,000
TOTAL Home And Community Services	94,509		101,147
State Retirement System	53,709	A90108	43,307
Social Security, Employer Cont	26,969	A90308	27,827
Disability Insurance, Empl Bnfts	1,183	A90558	1,614
Hospital & Medical (dental) Ins, Empl Bnft	28,100	A90608	28,807
TOTAL Employee Benefits	109,961		101,554
Debt Principal, Serial Bonds	40,000	A97106	40,000
TOTAL Debt Principal	40,000		40,000
Debt Interest, Serial Bonds	2,820	A97107	1,880
TOTAL Debt Interest	2,820		1,880
TOTAL Expenditures	957,875		980,571
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	957,875		980,571

TOWN OF New Lebanon
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	627,532	A8021	764,717
Restated Fund Balance - Beg of Year	627,532	A8022	764,717
ADD - REVENUES AND OTHER SOURCES	1,095,060		1,183,180
DEDUCT - EXPENDITURES AND OTHER USES	957,875		980,571
Fund Balance - End of Year	764,717	A8029	967,327

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	301,459	A1049N	406,283
Est Rev - Real Property Tax Items	8,000	A1099N	10,500
Est Rev - Non Property Tax Items	356,000	A1199N	355,000
Est Rev - Departmental Income	40,800	A1299N	47,600
Est Rev - Use of Money And Property	1,500	A2499N	2,000
Est Rev - Licenses And Permits	3,000	A2599N	3,000
Est Rev - Fines And Forfeitures	65,000	A2649N	65,000
Est Rev - State Aid	52,800	A3099N	47,800
TOTAL Estimated Revenues	828,559		937,183
Appropriated Fund Balance	75,000	A599N	65,500
TOTAL Estimated Other Sources	75,000		65,500
TOTAL Estimated Revenues And Other Sources	903,559		1,002,683

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	326,447	A1999N	375,077
App - Public Safety	10,588	A3999N	11,291
App - Health	500	A4999N	1,000
App - Transportation	69,595	A5999N	85,541
App - Economic Assistance And Opportunity	19,140	A6999N	14,140
App - Culture And Recreation	210,250	A7999N	256,168
App - Home And Community Services	96,510	A8999N	100,126
App - Employee Benefits	116,649	A9199N	118,400
App - Debt Service	53,880	A9899N	40,940
TOTAL Appropriations	903,559		1,002,683
TOTAL Appropriations And Other Uses	903,559		1,002,683

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

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	243,497	DA200	276,749
TOTAL Cash	243,497		276,749
Cash Special Reserves		DA230	51,000
TOTAL Restricted Assets	0		51,000
TOTAL Assets and Deferred Outflows of Resources	243,497		327,749

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	22,256	DA600	15,036
TOTAL Accounts Payable	22,256		15,036
Accrued Liabilities	1,955	DA601	3,344
TOTAL Accrued Liabilities	1,955		3,344
TOTAL Liabilities	24,211		18,380
Fund Balance			
Capital Reserve		DA878	51,000
TOTAL Restricted Fund Balance	0		51,000
Assigned Unappropriated Fund Balance	219,287	DA915	258,369
TOTAL Assigned Fund Balance	219,287		258,369
TOTAL Fund Balance	219,287		309,369
TOTAL Liabilities, Deferred Inflows And Fund Balance	243,497		327,749

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

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	541,138	DA1001	520,245
TOTAL Real Property Taxes	541,138		520,245
Interest And Earnings	919	DA2401	1,031
TOTAL Use of Money And Property	919		1,031
Sales of Scrap & Excess Materials		DA2650	15,000
TOTAL Sale of Property And Compensation For Loss	0		15,000
St Aid, Consolidated Highway Aid	122,221	DA3501	135,071
TOTAL State Aid	122,221		135,071
TOTAL Revenues	664,278		671,346
TOTAL Detail Revenues And Other Sources	664,278		671,346

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

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Pers Serv	72,916	DA51101	77,415
Maint of Streets, Contr Expend	151,400	DA51104	148,251
TOTAL Maint of Streets	224,317		225,667
Perm Improve Highway, Equip & Cap Outlay	124,318	DA51122	135,071
TOTAL Perm Improve Highway	124,318		135,071
Machinery, Equip & Cap Outlay		DA51302	18,799
Machinery, Contr Expend	59,295	DA51304	68,927
TOTAL Machinery	59,295		87,725
Brush And Weeds, Pers Serv	2,130	DA51401	4,000
Brush And Weeds, Contr Expend	7,353	DA51404	7,801
TOTAL Brush And Weeds	9,483		11,801
Snow Removal, Pers Serv	30,688	DA51421	21,751
Snow Removal, Contr Expend	38,132	DA51424	20,916
TOTAL Snow Removal	68,820		42,667
TOTAL Transportation	486,234		502,931
State Retirement, Empl Bnfts	20,887	DA90108	16,841
Social Security , Empl Bnfts	7,923	DA90308	7,700
Disability Insurance, Empl Bnfts		DA90558	80
Hospital & Medical (dental) Ins, Empl Bnft	31,867	DA90608	33,933
TOTAL Employee Benefits	60,677		58,555
Debt Principal, Serial Bonds	18,000	DA97106	18,000
Debt Principal, Install Purch. Debt		DA97856	
TOTAL Debt Principal	18,000		18,000
Debt Interest, Serial Bonds	1,793	DA97107	1,345
TOTAL Debt Interest	1,793		1,345
TOTAL Expenditures	566,703		580,830
TOTAL Detail Expenditures And Other Uses	566,703		580,830

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

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	121,712	DA8021	219,287
Prior Period Adj -Decrease In Fund Balance		DA8015	434
Restated Fund Balance - Beg of Year	121,712	DA8022	218,853
ADD - REVENUES AND OTHER SOURCES	664,278		671,346
DEDUCT - EXPENDITURES AND OTHER USES	566,703		580,830
Fund Balance - End of Year	219,287	DA8029	309,374

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

Budget Summary

Code Description	2016	Edp Code	2017
Estimated Revenues			
Est Rev - Real Property Taxes	520,245	DA1049N	528,445
Est Rev - Use of Money And Property	600	DA2499N	750
Est Rev - State Aid	108,000	DA3099N	108,000
TOTAL Estimated Revenues	628,845		637,195
Appropriated Fund Balance		DA599N	10,000
TOTAL Estimated Other Sources	0		10,000
TOTAL Estimated Revenues And Other Sources	628,845		647,195

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EqpCode	2017
Appropriations			
App - Transportation	521,000	DA5999N	521,000
App - Employee Benefits	68,500	DA9199N	68,500
App - Debt Service	19,345	DA9899N	37,695
TOTAL Appropriations	608,845		627,195
Interfund Transfers	20,000	DA9999N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	628,845		647,195

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Balance Sheet

Code/Description	2015	EdpCode	2016
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Balance Sheet

Code	Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	Edp Code	2016
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Installment Purchase,principal		H97856	
TOTAL Debt Principal	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year		H8029	

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Balance Sheet

Code Description	2015	Edp Code	2016
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Balance Sheet

Code Description	2015	EdpCode	2016
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Results of Operation

Code: Description	2015	Edp Code	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
Fund Balance - End of Year		SF8029	

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	9,545	TA200	10,694
TOTAL Cash	9,545		10,694
TOTAL Assets and Deferred Outflows of Resources	9,545		10,694

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
State Retirement		TA18	1,080
Guaranty & Bid Deposits	9,545	TA30	9,614
TOTAL Agency Liabilities	9,545		10,694
TOTAL Liabilities	9,545		10,694
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,545		10,694

TOWN OF New Lebanon
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	320,985	W129	262,985
TOTAL Provision To Be Made In Future Budgets	320,985		262,985
TOTAL Assets and Deferred Outflows of Resources	320,985		262,985

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Landfill Closure & Post Closure Liability	160,000	W684	160,000
Compensated Absences	26,985	W687	26,985
TOTAL Other Liabilities	186,985		186,985
Bonds Payable	134,000	W628	76,000
TOTAL Bond And Long Term Liabilities	134,000		76,000
TOTAL Liabilities	320,985		262,985
TOTAL Liabilities	320,985		262,985

TOWN OF New Lebanon
Statement of Indebtedness
For the Fiscal Year Ending 2016

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
2012	BOND N	Town Hall Project			07/27/2012	07/27/2017	2.35%		\$200,000	\$80,000	\$40,000	\$0	\$0	\$0	\$40,000
2013	BOND N	TRUCK			09/17/2013	09/20/2018	2.49%		\$90,000	\$54,000	\$18,000	\$0	\$0	\$0	\$36,000
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	\$58,000	\$0	\$0	\$0	\$76,000

TOWN OF New Lebanon
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$950.00
Demand Deposits	9Z2011	\$1,222,675.73
Time Deposits	9Z2021	
Total		\$1,223,625.73
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$972,675.73
Total		\$1,222,675.73
 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 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-CK	\$25,649	\$0	\$12,110	\$13,539
****-CROW	\$9,614	\$0	\$0	\$9,614
****-MMKT	\$1,125,704	\$0	\$0	\$1,125,704
****-TA	\$61,709	\$0	\$8,241	\$53,468
Total Adjusted Bank Balance				\$1,202,325
Petty Cash				\$950.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,203,275
Total Cash Balance All Funds			9ZCASHB *	\$1,203,275
* Must be equal				

TOWN OF New Lebanon
Local Government Questionnaire
For the Fiscal Year Ending 2016

	<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>
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>Yes</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>No</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>No</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 2016

Total Full Time Employees:		8			
Total Part Time Employees:		49			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$60,148.00	4	16	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$35,527.20	8	49	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,693.50	8	49	
90608	Hospital and Medical (Dental) Insurance	\$62,739.30	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$160,108.00			
Computed Total From Financial Section (comparative purposes only)		\$160,108.63			

TOWN OF New Lebanon
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$46		gallons	
Diesel Fuel	\$12,258		gallons	
Fuel Oil	\$4,455		gallons	
Natural Gas			cubic feet	
Electricity	\$8,896		kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF New Lebanon
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

CERTIFICATION OF CHIEF FISCAL OFFICER

I, COLLEEN TEAL, 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 12/31/2016, 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 12/31/2016 and filed by means of electronic data transmission.

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

BRIAN FITZGERALD
Name

(518) 469-7017
Telephone Number

TOWN ACCOUNTANT
Title

03/01/2017
Date of Certification

NEW LEBANON NY
Official Address
(518) 794-8888
Official Telephone Number

TOWN OF New Lebanon
Financial Comments
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 ADDITIONAL 2015 PAYABLES NOT DISCOVERED UNTIL FEB 2016