

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Lansing

County of Tompkins

For the Fiscal Year Ended 05/31/2019

\*\*\*\*\*

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

VILLAGE OF Lansing

\*\*\* 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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.

VILLAGE OF Lansing  
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	1,168,450	A200	475,674
Cash In Time Deposits	135,202	A201	1,135,784
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>1,303,752</b>		<b>1,611,558</b>
Accounts Receivable	17,593	A380	13,084
<b>TOTAL Other Receivables (net)</b>	<b>17,593</b>		<b>13,084</b>
Due From State And Federal Government	52,376	A410	114,242
<b>TOTAL State And Federal Aid Receivables</b>	<b>52,376</b>		<b>114,242</b>
Due From Other Funds	0	A391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Cash In Time Deposits Special Reserves	3,157,870	A231	3,167,239
<b>TOTAL Restricted Assets</b>	<b>3,157,870</b>		<b>3,167,239</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,531,592</b>		<b>4,906,123</b>

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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	294,864	A600	434,435
<b>TOTAL Accounts Payable</b>	<b>294,864</b>		<b>434,435</b>
Accrued Liabilities	0	A601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	0	A630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>294,864</b>		<b>434,435</b>
<b>Fund Balance</b>			
Capital Reserve	2,452,805	A878	2,460,506
Other Restricted Fund Balance	705,065	A899	706,734
<b>TOTAL Restricted Fund Balance</b>	<b>3,157,870</b>		<b>3,167,239</b>
Assigned Appropriated Fund Balance	530,000	A914	538,274
Assigned Unappropriated Fund Balance		A915	256,739
<b>TOTAL Assigned Fund Balance</b>	<b>530,000</b>		<b>795,013</b>
Unassigned Fund Balance	548,858	A917	509,436
<b>TOTAL Unassigned Fund Balance</b>	<b>548,858</b>		<b>509,436</b>
<b>TOTAL Fund Balance</b>	<b>4,236,728</b>		<b>4,471,688</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,531,592</b>		<b>4,906,123</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	602,128	A1001	666,809
<b>TOTAL Real Property Taxes</b>	<b>602,128</b>		<b>666,809</b>
Other Payments In Lieu of Taxes	28,060	A1081	19,334
Interest & Penalties On Real Prop Taxes	4,640	A1090	2,402
<b>TOTAL Real Property Tax Items</b>	<b>32,701</b>		<b>21,736</b>
Non Prop Tax Dist By County	710,650	A1120	751,077
Utilities Gross Receipts Tax	46,273	A1130	44,027
Franchises	25,665	A1170	25,630
<b>TOTAL Non Property Tax Items</b>	<b>782,588</b>		<b>820,734</b>
Treasurer Fees	550	A1230	420
Safety Inspection Fees	10,475	A1560	28,607
Zoning Fees	25	A2110	275
Planning Board Fees	0	A2115	1,894
<b>TOTAL Departmental Income</b>	<b>11,050</b>		<b>31,196</b>
Interest And Earnings	5,006	A2401	11,024
<b>TOTAL Use of Money And Property</b>	<b>5,006</b>		<b>11,024</b>
Public Safety Permits	1,138	A2550	905
Permits, Other	46,550	A2590	104,320
<b>TOTAL Licenses And Permits</b>	<b>47,688</b>		<b>105,225</b>
Sales, Other	490	A2655	1,067
Sales of Equipment	6,570	A2665	55,530
Insurance Recoveries	4,428	A2680	19,994
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>11,488</b>		<b>76,591</b>
Refunds of Prior Year's Expenditures	5,282	A2701	4,881
Gifts And Donations	0	A2705	
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,282</b>		<b>4,881</b>
St Aid, Revenue Sharing	11,652	A3001	11,652
St Aid, Mortgage Tax	80,021	A3005	87,189
St Aid, Real Property Tax Administration	0	A3040	
St Aid - Other (specify)	3,396	A3089	
St Aid, Consolidated Highway Aid	101,765	A3501	105,903
St Aid - Other Home And Community Service	0	A3989	
<b>TOTAL State Aid</b>	<b>196,834</b>		<b>204,745</b>
<b>TOTAL Revenues</b>	<b>1,694,764</b>		<b>1,942,941</b>
Interfund Transfers	35,000	A5031	35,000
<b>TOTAL Interfund Transfers</b>	<b>35,000</b>		<b>35,000</b>
<b>TOTAL Other Sources</b>	<b>35,000</b>		<b>35,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,729,764</b>		<b>1,977,941</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Legislative Board, Pers Serv	24,000	A10101	24,000
Legislative Board, Contr Expend	1,158	A10104	1,855
<b>TOTAL Legislative Board</b>	<b>25,158</b>		<b>25,855</b>
Mayor, Pers Serv	14,000	A12101	14,000
Mayor, Contr Expend	0	A12104	
<b>TOTAL Mayor</b>	<b>14,000</b>		<b>14,000</b>
Auditor, Contr Expend	4,200	A13204	7,800
<b>TOTAL Auditor</b>	<b>4,200</b>		<b>7,800</b>
Assessment, Contr Expend	260	A13554	261
<b>TOTAL Assessment</b>	<b>260</b>		<b>261</b>
Clerk,pers Serv	70,962	A14101	84,462
Clerk,equip & Cap Outlay	0	A14102	
Clerk,contr Expend	9,502	A14104	10,438
<b>TOTAL Clerk</b>	<b>80,464</b>		<b>94,900</b>
Law, Contr Expend	50,545	A14204	16,998
<b>TOTAL Law</b>	<b>50,545</b>		<b>16,998</b>
Engineer, Contr Expend	7,151	A14404	13,822
<b>TOTAL Engineer</b>	<b>7,151</b>		<b>13,822</b>
Elections, Contr Expend	945	A14504	950
<b>TOTAL Elections</b>	<b>945</b>		<b>950</b>
Buildings, Equip & Cap Outlay	7,471	A16202	2,066
Buildings, Contr Expend	19,307	A16204	19,987
<b>TOTAL Buildings</b>	<b>26,778</b>		<b>22,054</b>
Central Garage, Equip & Cap Outlay	0	A16402	
Central Garage, Contr Expend	3,919	A16404	3,132
<b>TOTAL Central Garage</b>	<b>3,919</b>		<b>3,132</b>
Unallocated Insurance, Contr Expend	76,734	A19104	70,851
<b>TOTAL Unallocated Insurance</b>	<b>76,734</b>		<b>70,851</b>
Municipal Assn Dues, Contr Expend	4,414	A19204	4,414
<b>TOTAL Municipal Assn Dues</b>	<b>4,414</b>		<b>4,414</b>
Taxes & Assess On Munic Prop, Contr Expend	3	A19504	
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>3</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>294,570</b>		<b>275,038</b>
Traffic Control, Equip & Cap Outlay	30,870	A33102	
Traffic Control, Contr Expen	2,275	A33104	1,993
<b>TOTAL Traffic Control</b>	<b>33,145</b>		<b>1,993</b>
Other Animal Control, Contr Expend	1,486	A35204	1,316
<b>TOTAL Other Animal Control</b>	<b>1,486</b>		<b>1,316</b>
Safety Inspection, Pers Serv	47,659	A36201	53,768
Safety Inspection, Equip & Cap Outlay	0	A36202	7,951
Safety Inspection, Contr Expend	3,138	A36204	6,616
<b>TOTAL Safety Inspection</b>	<b>50,797</b>		<b>68,335</b>
<b>TOTAL Public Safety</b>	<b>85,428</b>		<b>71,644</b>
Street Admin, Pers Serv	73,100	A50101	75,293
<b>TOTAL Street Admin</b>	<b>73,100</b>		<b>75,293</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Maint of Streets, Pers Serv	114,944	A51101	120,112
Maint of Streets, Equip & Cap Outlay	171,564	A51102	121,037
Maint of Streets, Contr Expend	62,706	A51104	158,262
<b>TOTAL Maint of Streets</b>	<b>349,213</b>		<b>399,411</b>
Perm Improve Highway, Equip & Cap Outlay	191,508	A51122	362,418
<b>TOTAL Perm Improve Highway</b>	<b>191,508</b>		<b>362,418</b>
Snow Removal, Equip & Cap Outlay	0	A51422	599
Snow Removal, Contr Expend	63,151	A51424	86,122
<b>TOTAL Snow Removal</b>	<b>63,151</b>		<b>86,721</b>
Street Lighting, Equip & Cap Outlay	0	A51822	21,295
Street Lighting, Contr Expend	40,459	A51824	38,034
<b>TOTAL Street Lighting</b>	<b>40,459</b>		<b>59,329</b>
Sidewalks, Equip & Cap Outlay	17,146	A54102	2,207
Sidewalks, Contr Expend	0	A54104	215
<b>TOTAL Sidewalks</b>	<b>17,146</b>		<b>2,422</b>
Other Transportation, Contr Expend	6,500	A56804	6,500
<b>TOTAL Other Transportation</b>	<b>6,500</b>		<b>6,500</b>
<b>TOTAL Transportation</b>	<b>741,077</b>		<b>992,094</b>
Playgr & Rec Centers, Equip & Cap Outlay	228,516	A71402	98,009
Playgr & Rec Centers, Contr Expend	9,036	A71404	1,178
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>237,553</b>		<b>99,186</b>
Youth Prog, Contr Expend	31,740	A73104	32,269
<b>TOTAL Youth Prog</b>	<b>31,740</b>		<b>32,269</b>
Celebrations, Contr Expend	232	A75504	237
<b>TOTAL Celebrations</b>	<b>232</b>		<b>237</b>
<b>TOTAL Culture And Recreation</b>	<b>269,525</b>		<b>131,692</b>
Zoning, Pers Serv	28,625	A80101	32,886
Zoning, Equip & Cap Outlay	0	A80102	
Zoning, Contr Expend	1,231	A80104	2,840
<b>TOTAL Zoning</b>	<b>29,856</b>		<b>35,726</b>
Planning, Pers Serv	23,500	A80201	23,167
Planning, Equip & Cap Outlay	0	A80202	
Planning, Contr Expend	35,144	A80204	37,715
<b>TOTAL Planning</b>	<b>58,644</b>		<b>60,882</b>
Storm Sewers, Contr Expend	63,085	A81404	1,497
<b>TOTAL Storm Sewers</b>	<b>63,085</b>		<b>1,497</b>
Comm Beautification, Contr Expend	2,545	A85104	1,456
<b>TOTAL Comm Beautification</b>	<b>2,545</b>		<b>1,456</b>
<b>TOTAL Home And Community Services</b>	<b>154,130</b>		<b>99,561</b>
State Retirement System	65,244	A90108	60,431
Social Security, Employer Cont	29,050	A90308	31,641
Life Insurance, Empl Bnfts	680	A90458	800
Disability Insurance, Empl Bnfts	1,832	A90558	2,381
Hospital & Medical (dental) Ins, Empl Bnft	89,838	A90608	75,498

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Other Employee Benefits (spec)	2,000	A90898	2,200
<b>TOTAL Employee Benefits</b>	<b>188,644</b>		<b>172,952</b>
<b>TOTAL Expenditures</b>	<b>1,733,374</b>		<b>1,742,981</b>
Transfers, Capital Projects Fund	0	A99509	
<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>1,733,374</b>		<b>1,742,981</b>



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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>4,240,339</b>	<b>A8021</b>	<b>4,236,729</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>4,240,339</b>	<b>A8022</b>	<b>4,236,729</b>
ADD - REVENUES AND OTHER SOURCES	1,729,764		1,977,941
DEDUCT - EXPENDITURES AND OTHER USES	1,733,374		1,742,981
<b>Fund Balance - End of Year</b>	<b>4,236,729</b>	<b>A8029</b>	<b>4,471,689</b>

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	666,809	A1049N	719,261
Est Rev - Real Property Tax Items	20,958	A1099N	23,913
Est Rev - Non Property Tax Items	707,000	A1199N	757,000
Est Rev - Departmental Income	12,050	A1299N	13,000
Est Rev - Use of Money And Property	500	A2499N	500
Est Rev - Licenses And Permits	16,000	A2599N	16,000
Est Rev - Sale of Prop And Comp For Loss	115,100	A2699N	130,050
Est Rev - Miscellaneous Local Sources	1,400	A2799N	1,400
Est Rev - Interfund Revenues	481,412	A2801N	884,091
Est Rev - State Aid	149,652	A3099N	171,652
<b>TOTAL Estimated Revenues</b>	<b>2,170,881</b>		<b>2,716,867</b>
Appropriated Fund Balance	530,000	A599N	538,274
<b>TOTAL Estimated Other Sources</b>	<b>530,000</b>		<b>538,274</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,700,881</b>		<b>3,255,141</b>

VILLAGE OF Lansing  
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	347,191	A1999N	407,816
App - Public Safety	62,283	A3999N	65,859
App - Transportation	1,673,229	A5999N	2,177,514
App - Economic Assistance And Opportunity	0	A6999N	0
App - Culture And Recreation	143,630	A7999N	149,403
App - Home And Community Services	262,865	A8999N	263,425
App - Employee Benefits	211,683	A9199N	191,124
<b>TOTAL Appropriations</b>	<b>2,700,881</b>		<b>3,255,141</b>
App - Interfund Transfer	0	A9999N	0
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,700,881</b>		<b>3,255,141</b>

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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	632,292	FX200	491,912
Cash In Time Deposits		FX201	
<b>TOTAL Cash</b>	<b>632,292</b>		<b>491,912</b>
Water Rents Receivable	29,440	FX350	60,931
Accounts Receivable		FX380	
<b>TOTAL Other Receivables (net)</b>	<b>29,440</b>		<b>60,931</b>
Cash In Time Deposits Special Reserves	752,685	FX231	1,127,406
<b>TOTAL Restricted Assets</b>	<b>752,685</b>		<b>1,127,406</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,414,417</b>		<b>1,680,249</b>

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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	365	FX600	18,445
<b>TOTAL Accounts Payable</b>	<b>365</b>		<b>18,445</b>
<b>TOTAL Liabilities</b>	<b>365</b>		<b>18,445</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		FX691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Capital Reserve	752,685	FX878	1,127,406
<b>TOTAL Restricted Fund Balance</b>	<b>752,685</b>		<b>1,127,406</b>
Assigned Appropriated Fund Balance	326,845	FX914	280,701
Assigned Unappropriated Fund Balance	334,523	FX915	253,697
<b>TOTAL Assigned Fund Balance</b>	<b>661,368</b>		<b>534,398</b>
<b>TOTAL Fund Balance</b>	<b>1,414,053</b>		<b>1,661,804</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,414,417</b>		<b>1,680,249</b>

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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Metered Water Sales	1,043,797	FX2140	1,046,390
Water Service Charges		FX2144	
Interest & Penalties On Water Rents	47,427	FX2148	25,205
<b>TOTAL Departmental Income</b>	<b>1,091,224</b>		<b>1,071,595</b>
Service For Other Govts		FX2378	
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>0</b>
Interest And Earnings	1,158	FX2401	2,480
<b>TOTAL Use of Money And Property</b>	<b>1,158</b>		<b>2,480</b>
<b>TOTAL Revenues</b>	<b>1,092,382</b>		<b>1,074,075</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,092,382</b>		<b>1,074,075</b>

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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Water Administration, Contr Expend		FX83104	
<b>TOTAL Water Administration</b>	<b>0</b>		<b>0</b>
Source Supply Pwr & Pump, Contr Expend	760,808	FX83204	754,107
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>760,808</b>		<b>754,107</b>
Water Trans & Distrib, Equip & Cap Outlay		FX83402	15,268
Water Trans & Distrib, Contr Expend	20,687	FX83404	36,949
<b>TOTAL Water Trans &amp; Distrib</b>	<b>20,687</b>		<b>52,217</b>
<b>TOTAL Home And Community Services</b>	<b>781,494</b>		<b>806,324</b>
<b>TOTAL Expenditures</b>	<b>781,494</b>		<b>806,324</b>
Transfers, Other Funds	20,000	FX99019	20,000
<b>TOTAL Operating Transfers</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>801,494</b>		<b>826,324</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,123,163</b>	<b>FX8021</b>	<b>1,414,051</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,123,163</b>	<b>FX8022</b>	<b>1,414,051</b>
ADD - REVENUES AND OTHER SOURCES	1,092,382		1,074,075
DEDUCT - EXPENDITURES AND OTHER USES	801,494		826,324
<b>Fund Balance - End of Year</b>	<b>1,414,051</b>	<b>FX8029</b>	<b>1,661,802</b>



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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	1,151,800	FX1299N	1,151,800
Est Rev - Use of Money And Property	100	FX2499N	200
<b>TOTAL Estimated Revenues</b>	<b>1,151,900</b>		<b>1,152,000</b>
Estimated - Interfund Transfer	0	FX5031N	183,599
Appropriated Fund Balance	326,845	FX599N	280,701
<b>TOTAL Estimated Other Sources</b>	<b>326,845</b>		<b>464,300</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,478,745</b>		<b>1,616,300</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	10,000	FX1999N	10,000
App - Home And Community Services	1,075,900	FX8999N	1,586,300
<b>TOTAL Appropriations</b>	<b>1,085,900</b>		<b>1,596,300</b>
App - Interfund Transfer	392,845	FX9999N	20,000
<b>TOTAL Other Uses</b>	<b>392,845</b>		<b>20,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,478,745</b>		<b>1,616,300</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	353,897	G200	587,862
Cash In Time Deposits	0	G201	
<b>TOTAL Cash</b>	<b>353,897</b>		<b>587,862</b>
Sewer Rents Receivable	18,244	G360	40,853
Special Assessments Receivable	32,200	G370	13,500
<b>TOTAL Other Receivables (net)</b>	<b>50,444</b>		<b>54,353</b>
Due From Other Funds	0	G391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Cash In Time Deposits Special Reserves	3,808,631	G231	3,820,588
<b>TOTAL Restricted Assets</b>	<b>3,808,631</b>		<b>3,820,588</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,212,972</b>		<b>4,462,802</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,419	G600	45,513
<b>TOTAL Accounts Payable</b>	<b>1,419</b>		<b>45,513</b>
Accrued Liabilities	0	G601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	0	G630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,419</b>		<b>45,513</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	32,200	G691	13,500
<b>TOTAL Deferred Inflows of Resources</b>	<b>32,200</b>		<b>13,500</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>32,200</b>		<b>13,500</b>
<b>Fund Balance</b>			
Capital Reserve	3,808,631	G878	3,820,588
<b>TOTAL Restricted Fund Balance</b>	<b>3,808,631</b>		<b>3,820,588</b>
Assigned Appropriated Fund Balance	218,000	G914	102,795
Assigned Unappropriated Fund Balance	152,723	G915	480,406
<b>TOTAL Assigned Fund Balance</b>	<b>370,723</b>		<b>583,201</b>
<b>TOTAL Fund Balance</b>	<b>4,179,353</b>		<b>4,403,789</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,212,972</b>		<b>4,462,802</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	11,798	G1030	10,913
<b>TOTAL Real Property Taxes</b>	<b>11,798</b>		<b>10,913</b>
Sewer Rents	220,840	G2120	255,431
Sewer Charges	7,000	G2122	87,500
Interest & Penalties On Sewer Accts	33,647	G2128	16,680
<b>TOTAL Departmental Income</b>	<b>261,487</b>		<b>359,611</b>
Sewer Serv Other Govts	617,021	G2374	629,710
<b>TOTAL Intergovernmental Charges</b>	<b>617,021</b>		<b>629,710</b>
Interest And Earnings	5,082	G2401	12,360
<b>TOTAL Use of Money And Property</b>	<b>5,082</b>		<b>12,360</b>
Refunds of Prior Year's Expenditures	0	G2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>895,387</b>		<b>1,012,594</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>895,387</b>		<b>1,012,594</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Sewer Administration, Contr Expend	20,613	G81104	76,397
<b>TOTAL Sewer Administration</b>	<b>20,613</b>		<b>76,397</b>
Sanitary Sewers, Equip & Cap Outlay	0	G81202	15,236
Sanitary Sewers, Contr Expend	68,086	G81204	13,182
<b>TOTAL Sanitary Sewers</b>	<b>68,086</b>		<b>28,418</b>
Other Sanitation, Contr Expend	607,472	G81894	648,034
<b>TOTAL Other Sanitation</b>	<b>607,472</b>		<b>648,034</b>
<b>TOTAL Home And Community Services</b>	<b>696,171</b>		<b>752,848</b>
Debt Principal, Serial Bonds	18,700	G97106	18,700
<b>TOTAL Debt Principal</b>	<b>18,700</b>		<b>18,700</b>
Debt Interest, Serial Bonds	2,545	G97107	1,610
<b>TOTAL Debt Interest</b>	<b>2,545</b>		<b>1,610</b>
<b>TOTAL Expenditures</b>	<b>717,416</b>		<b>773,158</b>
Transfers, Other Funds	15,000	G99019	15,000
Transfers, Capital Projects Fund	0	G99509	
<b>TOTAL Operating Transfers</b>	<b>15,000</b>		<b>15,000</b>
<b>TOTAL Other Uses</b>	<b>15,000</b>		<b>15,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>732,416</b>		<b>788,158</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>4,016,381</b>	<b>G8021</b>	<b>4,179,353</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>4,016,381</b>	<b>G8022</b>	<b>4,179,353</b>
ADD - REVENUES AND OTHER SOURCES	895,387		1,012,594
DEDUCT - EXPENDITURES AND OTHER USES	732,416		788,158
<b>Fund Balance - End of Year</b>	<b>4,179,353</b>	<b>G8029</b>	<b>4,403,789</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	10,914	G1049N	7,747
Est Rev - Departmental Income	280,500	G1299N	255,000
Est Rev - Intergovernmental Charges	600,235	G2399N	660,000
Est Rev - Use of Money And Property	100	G2499N	100
Est Rev - Miscellaneous Local Sources	1,000,000	G2799N	1,000,000
<b>TOTAL Estimated Revenues</b>	<b>1,891,749</b>		<b>1,922,847</b>
Estimated - Interfund Transfer	1,958,761	G5031N	2,624,433
Appropriated Fund Balance	218,000	G599N	102,795
<b>TOTAL Estimated Other Sources</b>	<b>2,176,761</b>		<b>2,727,228</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,068,510</b>		<b>4,650,075</b>



VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	53,000	G1999N	65,700
App - Home And Community Services	3,980,200	G8999N	4,555,200
App - Debt Service	20,310	G9899N	14,175
<b>TOTAL Appropriations</b>	<b>4,053,510</b>		<b>4,635,075</b>
App - Interfund Transfer	15,000	G9999N	15,000
<b>TOTAL Other Uses</b>	<b>15,000</b>		<b>15,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,068,510</b>		<b>4,650,075</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	224,142	H200	224,321
Cash In Time Deposits	40,179	H201	40,244
<b>TOTAL Cash</b>	<b>264,321</b>		<b>264,565</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>264,321</b>		<b>264,565</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	264,321	H915	264,565
<b>TOTAL Assigned Fund Balance</b>	<b>264,321</b>		<b>264,565</b>
<b>TOTAL Fund Balance</b>	<b>264,321</b>		<b>264,565</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>264,321</b>		<b>264,565</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Interest And Earnings	211	H2401	244
<b>TOTAL Use of Money And Property</b>	<b>211</b>		<b>244</b>
St Aid, Highway Cap Projects	0	H3591	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>211</b>		<b>244</b>
Interfund Transfers	0	H5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
Serial Bonds	0	H5710	
Bans Redeemed From Appropriations	0	H5731	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>211</b>		<b>244</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	0	H16202	
<b>TOTAL Buildings</b>	<b>0</b>		<b>0</b>
Pur of Land/right of Way,equip & Cap Out	0	H19402	
<b>TOTAL Pur of Land/right of Way</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Perm Improve Highway, Equip & Cap Outlay	0	H51122	
<b>TOTAL Perm Improve Highway</b>	<b>0</b>		<b>0</b>
Garage, Equip & Cap Outlay	0	H51322	
<b>TOTAL Garage</b>	<b>0</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>0</b>		<b>0</b>
Water Trans & Distrib, Equip & Cap Outlay	0	H83402	
<b>TOTAL Water Trans &amp; Distrib</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>
Transfers, Other Funds	0	H99019	
<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>0</b>		<b>0</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>264,109</b>	<b>H8021</b>	<b>264,321</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>264,109</b>	<b>H8022</b>	<b>264,321</b>
ADD - REVENUES AND OTHER SOURCES	211		244
DEDUCT - EXPENDITURES AND OTHER USES	0		
<b>Fund Balance - End of Year</b>	<b>264,321</b>	<b>H8029</b>	<b>264,565</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Land	2,127,947	K101	2,127,947
Buildings	1,513,489	K102	1,535,544
Machinery And Equipment	765,514	K104	729,222
Construction Work In Progress		K105	
Infrastructure	7,850,989	K106	7,260,213
<b>TOTAL Fixed Assets (net)</b>	<b>12,257,939</b>		<b>11,652,926</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>12,257,939</b>		<b>11,652,926</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	12,257,939	K159	11,652,926
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>12,257,939</b>		<b>11,652,926</b>
<b>TOTAL Fund Balance</b>	<b>12,257,939</b>		<b>11,652,926</b>
<b>TOTAL</b>	<b>12,257,939</b>		<b>11,652,926</b>



VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	84,187	TA200	80,508
Cash In Time Deposits	1,551	TA201	1,554
<b>TOTAL Cash</b>	<b>85,738</b>		<b>82,061</b>
Due From Other Funds	0	TA391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>85,738</b>		<b>82,061</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll	0	TA10	
Deferred Compensation	0	TA17	
State Retirement	0	TA18	
Group Insurance	3,773	TA20	6,094
Nys Income Tax	0	TA21	
Federal Income Tax	0	TA22	
Income Executions	0	TA23	
Social Security Tax	0	TA26	0
Guaranty & Bid Deposits	80,414	TA30	74,414
Other Funds (specify)	1,551	TA85	1,554
<b>TOTAL Agency Liabilities</b>	<b>85,738</b>		<b>82,061</b>
<b>TOTAL Liabilities</b>	<b>85,738</b>		<b>82,061</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>85,738</b>		<b>82,061</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	136,955	W129	118,335
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>136,955</b>		<b>118,335</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>136,955</b>		<b>118,335</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable		W626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Net Pension Liability -Proportionate Share	63,133	W638	63,133
Compensated Absences	41,622	W687	41,702
<b>TOTAL Other Liabilities</b>	<b>104,755</b>		<b>104,835</b>
Due To Other Governments		W631	
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
Bonds Payable	32,200	W628	13,500
<b>TOTAL Bond And Long Term Liabilities</b>	<b>32,200</b>		<b>13,500</b>
<b>TOTAL Liabilities</b>	<b>136,955</b>		<b>118,335</b>
<b>TOTAL Liabilities</b>	<b>136,955</b>		<b>118,335</b>

VILLAGE OF Lansing  
Statement of Indebtedness  
For the Fiscal Year Ending 2019

7/24/2019

County of: Tompkins

Municipal Code: 500444902605

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
2001	BOND N	Sewer Collector			04/01/1986	02/01/2020	5.00%			\$32,200	\$18,700	\$0	\$0		\$13,500
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$32,200	\$18,700	\$0	\$0	\$0	\$13,500
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$32,200	\$18,700	\$0	\$0	\$0	\$13,500

VILLAGE OF Lansing  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2019

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$1,860,856.82
Time Deposits	9Z2021	\$9,292,814.23
Total		<u>\$11,153,771.05</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$11,042,779.00
Total		<u>\$11,292,779.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

VILLAGE OF Lansing  
Bank Reconciliation  
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-8636	\$479,093	\$0	\$3,419	\$475,674
*****-7354	\$1,135,784	\$0	\$0	\$1,135,784
*****-3459	\$2,460,506	\$0	\$0	\$2,460,506
*****-7646	\$706,734	\$0	\$0	\$706,734
*****-7354	\$489,073	\$2,839	\$0	\$491,912
*****-7354	\$1,127,406	\$0	\$0	\$1,127,406
*****-7354	\$587,770	\$0	\$0	\$587,770
*****-7354	\$3,820,588	\$0	\$0	\$3,820,588
*****-7354	\$92	\$0	\$0	\$92
*****-8626	\$224,321	\$0	\$0	\$224,321
*****-8626	\$40,244	\$0	\$0	\$40,244
*****-7646	\$1,554	\$0	\$0	\$1,554
*****-7354	\$80,508	\$0	\$0	\$80,508
Total Adjusted Bank Balance				<u>\$11,153,091</u>
Petty Cash				<u>\$100.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$11,153,191</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$11,153,191</u>

\* Must be equal

## Response

- Yes



VILLAGE OF Lansing  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2019

<b>Total Full Time Employees:</b>		5			
<b>Total Part Time Employees:</b>		19			
<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	\$60,431.00	5	2	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$31,641.44	5	19	
90408	Worker's Compensation Insurance	\$0.00			
90458	Life Insurance	\$800.48	5		
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$2,381.32	5		
90608	Hospital and Medical (Dental) Insurance	\$75,497.94	5		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$2,200.00	5		
<b>Total</b>		<b>\$172,952.18</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$172,952.18</b>			

VILLAGE OF Lansing  
Energy Costs and Consumption  
For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,388	2,023	gallons	
Diesel Fuel	\$10,628	3,502	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,828		cubic feet	
Electricity	\$42,024		kilowatt-hours	
Coal			tons	
Propane			gallons	

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, Jodi Dake, hereby certify that I am the Chief Fiscal Officer of the Village of Lansing, and that the information provided in the annual financial report of the Village of Lansing, for the fiscal year ended 05/31/2019, 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 Village of Lansing, and adopted by me as my signature for use in conjunction with the filing of the Village of Lansing's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Lansing's annual financial report for the fiscal year ended 05/31/2019 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if  
different than Chief Fiscal Officer

(607) 257-0424  
Telephone Number

07/24/2019  
Date of Certification

Jodi Dake  
Name

Clerk/Treasurer  
Title

2405 N Triphammer Rd. Ithaca NY 1  
Official Address

(607) 252-7042  
Official Telephone Number

VILLAGE OF Lansing  
Financial Comments  
For the Fiscal Year Ending 2019