

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 05/31/2020

\*\*\*\*\*

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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 2019 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  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	475,674	A200	331,064
Cash In Time Deposits	1,135,784	A201	1,139,778
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>1,611,558</b>		<b>1,470,942</b>
Accounts Receivable	13,084	A380	9,967
<b>TOTAL Other Receivables (net)</b>	<b>13,084</b>		<b>9,967</b>
Due From State And Federal Government	114,242	A410	39,597
<b>TOTAL State And Federal Aid Receivables</b>	<b>114,242</b>		<b>39,597</b>
Due From Other Funds		A391	0
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Cash In Time Deposits Special Reserves	3,167,239	A231	3,063,623
<b>TOTAL Restricted Assets</b>	<b>3,167,239</b>		<b>3,063,623</b>
<b>TOTAL Assets</b>	<b>4,906,123</b>		<b>4,584,129</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	434,435	A600	107,008
<b>TOTAL Accounts Payable</b>	<b>434,435</b>		<b>107,008</b>
Accrued Liabilities		A601	0
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds		A630	0
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>434,435</b>		<b>107,008</b>
<b>Fund Balance</b>			
Capital Reserve	2,460,506	A878	2,469,158
Other Restricted Fund Balance	706,734	A899	594,464
<b>TOTAL Restricted Fund Balance</b>	<b>3,167,239</b>		<b>3,063,623</b>
Assigned Appropriated Fund Balance	538,274	A914	700,000
Assigned Unappropriated Fund Balance	256,739	A915	160,800
<b>TOTAL Assigned Fund Balance</b>	<b>795,013</b>		<b>860,800</b>
Unassigned Fund Balance	509,436	A917	552,698
<b>TOTAL Unassigned Fund Balance</b>	<b>509,436</b>		<b>552,698</b>
<b>TOTAL Fund Balance</b>	<b>4,471,688</b>		<b>4,477,121</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,906,123</b>		<b>4,584,129</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Real Property Taxes	666,809	A1001	719,392
<b>TOTAL Real Property Taxes</b>	<b>666,809</b>		<b>719,392</b>
Other Payments In Lieu of Taxes	19,334	A1081	22,317
Interest & Penalties On Real Prop Taxes	2,402	A1090	5,773
<b>TOTAL Real Property Tax Items</b>	<b>21,736</b>		<b>28,090</b>
Non Prop Tax Dist By County	751,077	A1120	755,270
Utilities Gross Receipts Tax	44,027	A1130	38,197
Franchises	25,630	A1170	23,680
<b>TOTAL Non Property Tax Items</b>	<b>820,734</b>		<b>817,147</b>
Treasurer Fees	420	A1230	890
Safety Inspection Fees	28,607	A1560	31,856
Zoning Fees	275	A2110	200
Planning Board Fees	1,894	A2115	9,830
<b>TOTAL Departmental Income</b>	<b>31,196</b>		<b>42,776</b>
Interest And Earnings	11,024	A2401	14,890
<b>TOTAL Use of Money And Property</b>	<b>11,024</b>		<b>14,890</b>
Public Safety Permits	905	A2550	1,006
Permits, Other	104,320	A2590	69,993
<b>TOTAL Licenses And Permits</b>	<b>105,225</b>		<b>70,999</b>
Sales, Other	1,067	A2655	657
Sales of Equipment	55,530	A2665	113,125
Insurance Recoveries	19,994	A2680	2,059
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>76,591</b>		<b>115,841</b>
Refunds of Prior Year's Expenditures	4,881	A2701	7,988
Gifts And Donations		A2705	0
AIM Related Payments		A2750	7,274
<b>TOTAL Miscellaneous Local Sources</b>	<b>4,881</b>		<b>15,262</b>
St Aid, Revenue Sharing	11,652	A3001	
St Aid, Mortgage Tax	87,189	A3005	62,920
St Aid, Real Property Tax Administration		A3040	0
St Aid - Other (specify)		A3089	0
St Aid, Consolidated Highway Aid	105,903	A3501	105,983
St Aid - Other Home And Community Service		A3989	5,000
<b>TOTAL State Aid</b>	<b>204,745</b>		<b>173,903</b>
<b>TOTAL Revenues</b>	<b>1,942,941</b>		<b>1,998,301</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 Revenues</b>	<b>1,977,941</b>		<b>2,033,301</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Legislative Board, Pers Serv	24,000	A10101	24,000
Legislative Board, Contr Expend	1,855	A10104	26
<b>TOTAL Legislative Board</b>	<b>25,855</b>		<b>24,026</b>
Mayor, Pers Serv	14,000	A12101	14,000
Mayor, Contr Expend		A12104	213
<b>TOTAL Mayor</b>	<b>14,000</b>		<b>14,213</b>
Auditor, Contr Expend	7,800	A13204	4,500
<b>TOTAL Auditor</b>	<b>7,800</b>		<b>4,500</b>
Assessment, Contr Expend	261	A13554	269
<b>TOTAL Assessment</b>	<b>261</b>		<b>269</b>
Clerk,pers Serv	84,462	A14101	78,168
Clerk,equip & Cap Outlay		A14102	1,541
Clerk,contr Expend	10,438	A14104	9,288
<b>TOTAL Clerk</b>	<b>94,900</b>		<b>88,997</b>
Law, Contr Expend	16,998	A14204	15,425
<b>TOTAL Law</b>	<b>16,998</b>		<b>15,425</b>
Engineer, Contr Expend	13,822	A14404	14,831
<b>TOTAL Engineer</b>	<b>13,822</b>		<b>14,831</b>
Elections, Contr Expend	950	A14504	0
<b>TOTAL Elections</b>	<b>950</b>		<b>0</b>
Operation of Plant Equip & Cap Outlay	2,066	A16202	0
Operation of Plant Contr Expend	19,987	A16204	19,800
<b>TOTAL Operation of Plant Contr Expend</b>	<b>22,054</b>		<b>19,800</b>
Central Garage Equip & Cap Outlay		A16402	0
Central Garage Contr Expend	3,132	A16404	1,346
<b>TOTAL Central Garage Contr Expend</b>	<b>3,132</b>		<b>1,346</b>
Unallocated Insurance, Contr Expend	70,851	A19104	48,983
<b>TOTAL Unallocated Insurance</b>	<b>70,851</b>		<b>48,983</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		A19504	0
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>275,038</b>		<b>236,805</b>
Traffic Control, Equip & Cap Outlay		A33102	0
Traffic Control, Contr Expen	1,993	A33104	1,375
<b>TOTAL Traffic Control</b>	<b>1,993</b>		<b>1,375</b>
Other Animal Control, Contr Expend	1,316	A35204	1,432
<b>TOTAL Other Animal Control</b>	<b>1,316</b>		<b>1,432</b>
Safety Inspection, Pers Serv	53,768	A36201	48,190
Safety Inspection, Equip & Cap Outlay	7,951	A36202	0
Safety Inspection, Contr Expend	6,616	A36204	7,522
<b>TOTAL Safety Inspection</b>	<b>68,335</b>		<b>55,712</b>
<b>TOTAL Public Safety</b>	<b>71,644</b>		<b>58,519</b>
Street Admin, Pers Serv	75,293	A50101	77,552
<b>TOTAL Street Admin</b>	<b>75,293</b>		<b>77,552</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Maint of Streets, Pers Serv	120,112	A51101	125,620
Maint of Streets, Equip & Cap Outlay	121,037	A51102	268,998
Maint of Streets, Contr Expend	158,262	A51104	71,479
<b>TOTAL Maint of Streets</b>	<b>399,411</b>		<b>466,097</b>
Perm Improve Highway, Equip & Cap Outlay	362,418	A51122	476,211
<b>TOTAL Perm Improve Highway</b>	<b>362,418</b>		<b>476,211</b>
Snow Removal, Equip & Cap Outlay	599	A51422	91,539
Snow Removal, Contr Expend	86,122	A51424	67,109
<b>TOTAL Snow Removal</b>	<b>86,721</b>		<b>158,648</b>
Street Lighting, Equip & Cap Outlay	21,295	A51822	17,240
Street Lighting, Contr Expend	38,034	A51824	33,823
<b>TOTAL Street Lighting</b>	<b>59,329</b>		<b>51,063</b>
Sidewalks, Equip & Cap Outlay	2,207	A54102	95,119
Sidewalks, Contr Expend	215	A54104	0
<b>TOTAL Sidewalks</b>	<b>2,422</b>		<b>95,119</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>992,094</b>		<b>1,331,191</b>
Playgr & Rec Centers, Equip & Cap Outlay	98,009	A71402	69,920
Playgr & Rec Centers, Contr Expend	1,178	A71404	1,498
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>99,186</b>		<b>71,419</b>
Youth Prog, Contr Expend	32,269	A73104	32,703
<b>TOTAL Youth Prog</b>	<b>32,269</b>		<b>32,703</b>
Celebrations, Contr Expend	237	A75504	324
<b>TOTAL Celebrations</b>	<b>237</b>		<b>324</b>
<b>TOTAL Culture And Recreation</b>	<b>131,692</b>		<b>104,446</b>
Zoning, Pers Serv	32,886	A80101	28,700
Zoning, Equip & Cap Outlay		A80102	
Zoning, Contr Expend	2,840	A80104	2,331
<b>TOTAL Zoning</b>	<b>35,726</b>		<b>31,031</b>
Planning, Pers Serv	23,167	A80201	23,833
Planning, Equip & Cap Outlay		A80202	0
Planning, Contr Expend	37,715	A80204	34,725
<b>TOTAL Planning</b>	<b>60,882</b>		<b>58,558</b>
Storm Sewers, Contr Expend	1,497	A81404	40,510
<b>TOTAL Storm Sewers</b>	<b>1,497</b>		<b>40,510</b>
Comm Beautification, Contr Expend	1,456	A85104	165
<b>TOTAL Comm Beautification</b>	<b>1,456</b>		<b>165</b>
<b>TOTAL Home And Community Services</b>	<b>99,561</b>		<b>130,264</b>
State Retirement System	60,431	A90108	62,935
Social Security, Employer Cont	31,641	A90308	31,368
Life Insurance, Empl Bnfts	800	A90458	753
Disability Insurance, Empl Bnfts	2,381	A90558	3,258
Hospital & Medical (dental) Ins, Empl Bnft	75,498	A90608	65,329

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Other Employee Benefits (spec)	2,200	A90898	3,000
<b>TOTAL Employee Benefits</b>	<b>172,952</b>		<b>166,643</b>
<b>TOTAL Expenditures</b>	<b>1,742,981</b>		<b>2,027,868</b>
Transfers, Capital Projects Fund		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 Expenditures</b>	<b>1,742,981</b>		<b>2,027,868</b>



VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>4,236,729</b>	<b>A8021</b>	<b>4,471,689</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>4,236,729</b>	<b>A8022</b>	<b>4,471,689</b>
ADD - REVENUES AND OTHER SOURCES	1,977,941		2,033,301
DEDUCT - EXPENDITURES AND OTHER USES	1,742,981		2,027,868
<b>Fund Balance - End of Year</b>	<b>4,471,689</b>	<b>A8029</b>	<b>4,477,122</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	719,261	A1049N	774,734
Est Rev - Real Property Tax Items	23,913	A1099N	26,122
Est Rev - Non Property Tax Items	757,000	A1199N	757,000
Est Rev - Departmental Income	13,000	A1299N	13,000
Est Rev - Use of Money And Property	500	A2499N	1,000
Est Rev - Licenses And Permits	16,000	A2599N	26,000
Est Rev - Sale of Prop And Comp For Loss	130,050	A2699N	120,050
Est Rev - Miscellaneous Local Sources	1,400	A2799N	0
Est Rev - Interfund Revenues	884,091	A2801N	331,123
Est Rev - State Aid	171,652	A3099N	160,000
<b>TOTAL Estimated Revenues</b>	<b>2,716,867</b>		<b>2,209,029</b>
Appropriated Fund Balance	538,274	A599N	700,000
<b>TOTAL Estimated Other Sources</b>	<b>538,274</b>		<b>700,000</b>
<b>TOTAL Estimated Revenues</b>	<b>3,255,141</b>		<b>2,909,029</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	407,816	A1999N	408,443
App - Public Safety	65,859	A3999N	66,606
App - Transportation	2,177,514	A5999N	1,888,203
App - Economic Assistance And Opportunity	0	A6999N	
App - Culture And Recreation	149,403	A7999N	54,860
App - Home And Community Services	263,425	A8999N	297,775
App - Employee Benefits	191,124	A9199N	193,142
<b>TOTAL Appropriations</b>	<b>3,255,141</b>		<b>2,909,029</b>
App - Interfund Transfer	0	A9999N	0
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Appropriations</b>	<b>3,255,141</b>		<b>2,909,029</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	491,912	FX200	702,329
Cash In Time Deposits		FX201	
<b>TOTAL Cash</b>	<b>491,912</b>		<b>702,329</b>
Water Rents Receivable	60,931	FX350	76,638
Accounts Receivable		FX380	
<b>TOTAL Other Receivables (net)</b>	<b>60,931</b>		<b>76,638</b>
Cash In Time Deposits Special Reserves	1,127,406	FX231	1,131,371
<b>TOTAL Restricted Assets</b>	<b>1,127,406</b>		<b>1,131,371</b>
<b>TOTAL Assets</b>	<b>1,680,249</b>		<b>1,910,338</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	18,445	FX600	19,692
<b>TOTAL Accounts Payable</b>	<b>18,445</b>		<b>19,692</b>
<b>TOTAL Liabilities</b>	<b>18,445</b>		<b>19,692</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	1,127,406	FX878	1,131,371
<b>TOTAL Restricted Fund Balance</b>	<b>1,127,406</b>		<b>1,131,371</b>
Assigned Appropriated Fund Balance	280,701	FX914	500,000
Assigned Unappropriated Fund Balance	253,697	FX915	259,275
<b>TOTAL Assigned Fund Balance</b>	<b>534,398</b>		<b>759,275</b>
<b>TOTAL Fund Balance</b>	<b>1,661,804</b>		<b>1,890,646</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,680,249</b>		<b>1,910,338</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Metered Water Sales	1,046,390	FX2140	1,103,490
Water Service Charges		FX2144	
Interest & Penalties On Water Rents	25,205	FX2148	34,338
<b>TOTAL Departmental Income</b>	<b>1,071,595</b>		<b>1,137,828</b>
Service For Other Govts		FX2378	
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>0</b>
Interest And Earnings	2,480	FX2401	4,472
<b>TOTAL Use of Money And Property</b>	<b>2,480</b>		<b>4,472</b>
<b>TOTAL Revenues</b>	<b>1,074,075</b>		<b>1,142,300</b>
<b>TOTAL Revenues</b>	<b>1,074,075</b>		<b>1,142,300</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
<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	754,107	FX83204	790,582
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>754,107</b>		<b>790,582</b>
Water Trans & Distrib, Equip & Cap Outlay	15,268	FX83402	75,282
Water Trans & Distrib, Contr Expend	36,949	FX83404	27,595
<b>TOTAL Water Trans &amp; Distrib</b>	<b>52,217</b>		<b>102,876</b>
<b>TOTAL Home And Community Services</b>	<b>806,324</b>		<b>893,458</b>
<b>TOTAL Expenditures</b>	<b>806,324</b>		<b>893,458</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 Expenditures</b>	<b>826,324</b>		<b>913,458</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,414,051</b>	<b>FX8021</b>	<b>1,661,802</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,414,051</b>	<b>FX8022</b>	<b>1,661,802</b>
ADD - REVENUES AND OTHER SOURCES	1,074,075		1,142,300
DEDUCT - EXPENDITURES AND OTHER USES	826,324		913,458
<b>Fund Balance - End of Year</b>	<b>1,661,802</b>	<b>FX8029</b>	<b>1,890,644</b>



VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	1,151,800	FX1299N	1,199,060
Est Rev - Use of Money And Property	200	FX2499N	200
<b>TOTAL Estimated Revenues</b>	<b>1,152,000</b>		<b>1,199,260</b>
Estimated - Interfund Transfer	183,599	FX5031N	0
Appropriated Fund Balance	280,701	FX599N	500,000
<b>TOTAL Estimated Other Sources</b>	<b>464,300</b>		<b>500,000</b>
<b>TOTAL Estimated Revenues</b>	<b>1,616,300</b>		<b>1,699,260</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	10,000	FX1999N	10,000
App - Home And Community Services	1,586,300	FX8999N	1,564,300
<b>TOTAL Appropriations</b>	<b>1,596,300</b>		<b>1,574,300</b>
App - Interfund Transfer	20,000	FX9999N	124,960
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>124,960</b>
<b>TOTAL Appropriations</b>	<b>1,616,300</b>		<b>1,699,260</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	587,862	G200	761,933
Cash In Time Deposits		G201	0
<b>TOTAL Cash</b>	<b>587,862</b>		<b>761,933</b>
Sewer Rents Receivable	40,853	G360	53,706
Special Assessments Receivable	13,500	G370	13,500
<b>TOTAL Other Receivables (net)</b>	<b>54,353</b>		<b>67,206</b>
Due From Other Funds		G391	0
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Cash In Time Deposits Special Reserves	3,820,588	G231	3,834,023
<b>TOTAL Restricted Assets</b>	<b>3,820,588</b>		<b>3,834,023</b>
<b>TOTAL Assets</b>	<b>4,462,802</b>		<b>4,663,163</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	45,513	G600	5,590
<b>TOTAL Accounts Payable</b>	<b>45,513</b>		<b>5,590</b>
Accrued Liabilities		G601	0
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds		G630	0
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>45,513</b>		<b>5,590</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	13,500	G691	13,500
<b>TOTAL Deferred Inflows of Resources</b>	<b>13,500</b>		<b>13,500</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>13,500</b>		<b>13,500</b>
<b>Fund Balance</b>			
Capital Reserve	3,820,588	G878	3,834,023
<b>TOTAL Restricted Fund Balance</b>	<b>3,820,588</b>		<b>3,834,023</b>
Assigned Appropriated Fund Balance	102,795	G914	480,406
Assigned Unappropriated Fund Balance	480,406	G915	329,644
<b>TOTAL Assigned Fund Balance</b>	<b>583,201</b>		<b>810,050</b>
<b>TOTAL Fund Balance</b>	<b>4,403,789</b>		<b>4,644,073</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,462,802</b>		<b>4,663,163</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Special Assessments	10,913	G1030	7,745
<b>TOTAL Real Property Taxes</b>	<b>10,913</b>		<b>7,745</b>
Sewer Rents	255,431	G2120	230,301
Sewer Charges	87,500	G2122	5,000
Interest & Penalties On Sewer Accts	16,680	G2128	23,922
<b>TOTAL Departmental Income</b>	<b>359,611</b>		<b>259,223</b>
Sewer Serv Other Govts	629,710	G2374	715,311
<b>TOTAL Intergovernmental Charges</b>	<b>629,710</b>		<b>715,311</b>
Interest And Earnings	12,360	G2401	13,989
<b>TOTAL Use of Money And Property</b>	<b>12,360</b>		<b>13,989</b>
Refunds of Prior Year's Expenditures		G2701	7,032
Unclassified (specify)		G2770	0
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>7,032</b>
<b>TOTAL Revenues</b>	<b>1,012,594</b>		<b>1,003,300</b>
Interfund Transfers		G5031	0
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,012,594</b>		<b>1,003,300</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Sewer Administration, Contr Expend	76,397	G81104	4,709
<b>TOTAL Sewer Administration</b>	<b>76,397</b>		<b>4,709</b>
Sanitary Sewers, Equip & Cap Outlay	15,236	G81202	16,037
Sanitary Sewers, Contr Expend	13,182	G81204	8,493
<b>TOTAL Sanitary Sewers</b>	<b>28,418</b>		<b>24,530</b>
Other Sanitation, Contr Expend	648,034	G81894	704,601
<b>TOTAL Other Sanitation</b>	<b>648,034</b>		<b>704,601</b>
<b>TOTAL Home And Community Services</b>	<b>752,848</b>		<b>733,841</b>
Debt Principal, Serial Bonds	18,700	G97106	13,500
<b>TOTAL Debt Principal</b>	<b>18,700</b>		<b>13,500</b>
Debt Interest, Serial Bonds	1,610	G97107	675
<b>TOTAL Debt Interest</b>	<b>1,610</b>		<b>675</b>
<b>TOTAL Expenditures</b>	<b>773,158</b>		<b>748,016</b>
Transfers, Other Funds	15,000	G99019	15,000
Transfers, Capital Projects Fund		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 Expenditures</b>	<b>788,158</b>		<b>763,016</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>4,179,353</b>	<b>G8021</b>	<b>4,403,789</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>4,179,353</b>	<b>G8022</b>	<b>4,403,789</b>
ADD - REVENUES AND OTHER SOURCES	1,012,594		1,003,300
DEDUCT - EXPENDITURES AND OTHER USES	788,158		763,016
<b>Fund Balance - End of Year</b>	<b>4,403,789</b>	<b>G8029</b>	<b>4,644,073</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	7,747	G1049N	0
Est Rev - Departmental Income	255,000	G1299N	175,000
Est Rev - Intergovernmental Charges	660,000	G2399N	693,000
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>1,922,847</b>		<b>1,868,100</b>
Estimated - Interfund Transfer	2,624,433	G5031N	0
Appropriated Reserve		G511N	1,887,394
Appropriated Fund Balance	102,795	G599N	480,406
<b>TOTAL Estimated Other Sources</b>	<b>2,727,228</b>		<b>2,367,800</b>
<b>TOTAL Estimated Revenues</b>	<b>4,650,075</b>		<b>4,235,900</b>



VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
<b>Appropriations</b>			
App - General Government Support	65,700	G1999N	65,700
App - Home And Community Services	4,555,200	G8999N	4,155,200
App - Debt Service	14,175	G9899N	0
<b>TOTAL Appropriations</b>	<b>4,635,075</b>		<b>4,220,900</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</b>	<b>4,650,075</b>		<b>4,235,900</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	224,321	H200	224,501
Cash In Time Deposits	40,244	H201	40,315
<b>TOTAL Cash</b>	<b>264,565</b>		<b>264,816</b>
<b>TOTAL Assets</b>	<b>264,565</b>		<b>264,816</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	264,565	H915	264,816
<b>TOTAL Assigned Fund Balance</b>	<b>264,565</b>		<b>264,816</b>
<b>TOTAL Fund Balance</b>	<b>264,565</b>		<b>264,816</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>264,565</b>		<b>264,816</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Revenues</b>			
Interest And Earnings	244	H2401	251
<b>TOTAL Use of Money And Property</b>	<b>244</b>		<b>251</b>
St Aid, Highway Cap Projects		H3591	0
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>244</b>		<b>251</b>
Interfund Transfers		H5031	0
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
Serial Bonds		H5710	0
Bans Redeemed From Appropriations		H5731	0
<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 Revenues</b>	<b>244</b>		<b>251</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay		H16202	0
<b>TOTAL Buildings</b>	<b>0</b>		<b>0</b>
Pur of Land/right of Way,equip & Cap Out		H19402	0
<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		H51122	0
<b>TOTAL Perm Improve Highway</b>	<b>0</b>		<b>0</b>
Garage, Equip & Cap Outlay		H51322	0
<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		H83402	0
<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		H99019	0
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>0</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2019	EdpCode	2020
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>264,321</b>	<b>H8021</b>	<b>264,565</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>264,321</b>	<b>H8022</b>	<b>264,565</b>
ADD - REVENUES AND OTHER SOURCES	244		251
DEDUCT - EXPENDITURES AND OTHER USES			0
<b>Fund Balance - End of Year</b>	<b>264,565</b>	<b>H8029</b>	<b>264,816</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Land	2,127,947	K101	2,272,869
Buildings	1,535,544	K102	1,457,141
Machinery And Equipment	729,222	K104	891,092
Construction Work In Progress		K105	
Infrastructure	7,260,213	K106	7,005,461
<b>TOTAL Fixed Assets (net)</b>	<b>11,652,926</b>		<b>11,626,563</b>
<b>TOTAL Assets</b>	<b>11,652,926</b>		<b>11,626,563</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Liabilities</b>			
Total Non-Current Govt Assets	11,652,926	K159	11,626,563
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>11,652,926</b>		<b>11,626,563</b>
<b>TOTAL Fund Balance</b>	<b>11,652,926</b>		<b>11,626,563</b>
<b>TOTAL</b>	<b>11,652,926</b>		<b>11,626,563</b>



VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Cash	80,508	TA200	84,453
Cash In Time Deposits	1,554	TA201	1,556
<b>TOTAL Cash</b>	<b>82,061</b>		<b>86,009</b>
Due From Other Funds		TA391	0
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>82,061</b>		<b>86,009</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Consolidated Payroll		TA10	0
Deferred Compensation		TA17	0
State Retirement		TA18	0
Group Insurance	6,094	TA20	8,039
Nys Income Tax		TA21	0
Federal Income Tax		TA22	0
Income Executions		TA23	0
Social Security Tax	0	TA26	0
Guaranty & Bid Deposits	74,414	TA30	76,414
Other Funds (specify)	1,554	TA85	1,556
<b>TOTAL Agency Liabilities</b>	<b>82,061</b>		<b>86,009</b>
<b>TOTAL Liabilities</b>	<b>82,061</b>		<b>86,009</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>82,061</b>		<b>86,009</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
<b>Assets</b>			
Total Non-Current Govt Liabilities	118,335	W129	147,157
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>118,335</b>		<b>147,157</b>
<b>TOTAL Assets</b>	<b>118,335</b>		<b>147,157</b>

VILLAGE OF Lansing  
Annual Update Document  
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable		W626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Net Pension Liability -Proportionate Share	63,133	W638	96,759
Compensated Absences	41,702	W687	50,398
<b>TOTAL Other Liabilities</b>	<b>104,835</b>		<b>147,157</b>
Due To Other Governments		W631	
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
Bonds Payable	13,500	W628	0
<b>TOTAL Bond And Long Term Liabilities</b>	<b>13,500</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>118,335</b>		<b>147,157</b>
<b>TOTAL Liabilities</b>	<b>118,335</b>		<b>147,157</b>

**VILLAGE OF Lansing**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2020**

3/26/2021

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%			\$13,500	\$13,500	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$13,500	\$13,500	\$0	\$0	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$13,500	\$13,500	\$0	\$0	\$0	\$0

VILLAGE OF Lansing  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2020

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$2,104,680.13
Time Deposits	9Z2021	\$9,210,665.82
Total		<u>\$11,315,445.95</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$11,392,808.01
Total		<u>\$11,642,808.01</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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-8626	\$224,501	\$0	\$0	\$224,501
*****-7354	\$68,113	\$16,686	\$346	\$84,453
*****-8636	\$347,804	\$0	\$16,740	\$331,064
*****-8626	\$40,315	\$0	\$0	\$40,315
*****-7646	\$1,556	\$0	\$0	\$1,556
*****-3459	\$2,469,158	\$0	\$0	\$2,469,158
*****-7646	\$594,464	\$0	\$0	\$594,464
*****-7354	\$3,834,023	\$0	\$0	\$3,834,023
*****-7354	\$702,329	\$0	\$0	\$702,329
*****-7354	\$1,131,371	\$0	\$0	\$1,131,371
*****-7354	\$1,139,778	\$0	\$0	\$1,139,778
*****-7354	\$761,914	\$0	\$0	\$761,914
*****-7354	\$19	\$0	\$0	\$19
Total Adjusted Bank Balance				\$11,314,946
Petty Cash				\$100.00
Adjustments				\$ .00
Total Cash			9ZCASH *	\$11,315,046
Total Cash Balance All Funds			9ZCASHB *	\$11,315,046
* Must be equal				

VILLAGE OF Lansing  
Local Government Questionnaire  
For the Fiscal Year Ending 2020

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes



VILLAGE OF Lansing  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2020

<b>Total Full Time Employees:</b>		5			
<b>Total Part Time Employees:</b>		18			
<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	\$62,935.00	5	1	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$31,367.71	5	18	
90408	Worker's Compensation Insurance	\$0.00			
90458	Life Insurance	\$752.69	5		
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$3,258.47	5		
90608	Hospital and Medical (Dental) Insurance	\$65,329.18	5		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$3,000.00	5		
<b>Total</b>		<b>\$166,643.05</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$166,643.05</b>			

VILLAGE OF Lansing  
Energy Costs and Consumption  
For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,456	1,748	gallons	
Diesel Fuel	\$10,913	3,795	gallons	
Fuel Oil			gallons	
Natural Gas	\$3,328	3,738	cubic feet	THERMS
Electricity	\$42,970		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 05/31/2020, 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 05/31/2020 and filed by means of electronic data transmission.

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

(607) 257-0424  
Telephone Number

07/23/2020  
Date of Certification

Jodi Dake  
Name

Clerk/Treasurer  
Title

2405 N Tripphammer Rd., Ithaca  
Official Address

(607) 257-0424  
Official Telephone Number

VILLAGE OF Lansing  
Financial Comments  
For the Fiscal Year Ending 2020

(A) GENERAL

Account Code Comment

Account Code A2750 To reclassify AIM related payment from A3001 to A2750

Account Code A3001 To reclassify AIM related payment from A3001 to A2750

(G) SEWER

Account Code Comment

Account Code G511N To reclassify amount from G5031N to G511N. Per Village, "We have been planning a sewer expansion to the Town of Lansing and there has been many hold ups with easements and then COVID. This was the amount we planned to transfer from Sewer Reserve Fund to pay for the project. "

Account Code G915 To reclassify encumbrances of \$15,000 from G914 to G915

Account Code G5031N To reclassify amount from G5031N to G511N. Per Village, "We have been planning a sewer expansion to the Town of Lansing and there has been many hold ups with easements and then COVID. This was the amount we planned to transfer from Sewer Reserve Fund to pay for the project. "

Account Code G914 To reclassify encumbrances of \$15,000 to G915