

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 05/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

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

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

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

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

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	821,116	A200	1,223,215
Cash In Time Deposits	1,141,161	A201	1,142,155
Petty Cash	100	A210	100
TOTAL Cash	1,962,377		2,365,469
Accounts Receivable	12,531	A380	16,152
TOTAL Other Receivables (net)	12,531		16,152
Due From State And Federal Government	61,935	A410	143,954
TOTAL State And Federal Aid Receivables	61,935		143,954
Due From Other Funds	0	A391	0
TOTAL Due From Other Funds	0		0
Cash In Time Deposits Special Reserves	3,291,778	A231	3,541,515
TOTAL Restricted Assets	3,291,778		3,541,515
TOTAL Assets and Deferred Outflows of Resources	5,328,621		6,067,090

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	317,939	A600	116,362
TOTAL Accounts Payable	317,939		116,362
Accrued Liabilities	0	A601	0
TOTAL Accrued Liabilities	0		0
Other Liabilities		A688	186,974
TOTAL Other Liabilities	0		186,974
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	317,939		303,336
Fund Balance			
Capital Reserve	2,696,787	A878	2,946,126
Other Restricted Fund Balance	594,990	A899	595,389
TOTAL Restricted Fund Balance	3,291,778		3,541,515
Assigned Appropriated Fund Balance	800,000	A914	672,598
Assigned Unappropriated Fund Balance	36,360	A915	283,584
TOTAL Assigned Fund Balance	836,360		956,181
Unassigned Fund Balance	882,545	A917	1,266,058
TOTAL Unassigned Fund Balance	882,545		1,266,058
TOTAL Fund Balance	5,010,682		5,763,754
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,328,621		6,067,090

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	775,277	A1001	793,865
TOTAL Real Property Taxes	775,277		793,865
Other Payments In Lieu of Taxes	24,197	A1081	25,775
Interest & Penalties On Real Prop Taxes	6,902	A1090	2,062
TOTAL Real Property Tax Items	31,099		27,836
Non Prop Tax Dist By County	767,296	A1120	912,243
Utilities Gross Receipts Tax	44,116	A1130	69,078
Franchises	21,626	A1170	21,744
TOTAL Non Property Tax Items	833,037		1,003,064
Treasurer Fees	1,020	A1230	790
Safety Inspection Fees	14,034	A1560	9,126
Zoning Fees	1,175	A2110	575
Planning Board Fees	19,769	A2115	20,224
TOTAL Departmental Income	35,998		30,715
Interest And Earnings	5,391	A2401	4,199
Rental of Real Property	10	A2410	670
TOTAL Use of Money And Property	5,401		4,869
Public Safety Permits	1,379	A2550	911
Permits, Other	39,154	A2590	107,293
TOTAL Licenses And Permits	40,533		108,204
Sales, Other	510	A2655	2,315
Sales of Equipment	19,700	A2665	76,880
Insurance Recoveries	14,313	A2680	514
TOTAL Sale of Property And Compensation For Loss	34,523		79,709
Refunds of Prior Year's Expenditures	5,340	A2701	6,253
Gifts And Donations	1,620	A2705	0
AIM Related Payments	11,652	A2750	
Unclassified (specify)	1,500	A2770	39,561
TOTAL Miscellaneous Local Sources	20,112		45,814
St Aid, Revenue Sharing	0	A3001	11,652
St Aid, Mortgage Tax	79,551	A3005	87,809
St Aid, Real Property Tax Administration	0	A3040	0
St Aid - Other (specify)	0	A3089	0
St Aid, Consolidated Highway Aid	84,769	A3501	162,447
St Aid - Other Home And Community Service	0	A3989	0
TOTAL State Aid	164,320		261,908
Federal Aid - Other		A4089	0
TOTAL Federal Aid	0		0
TOTAL Revenues	1,940,301		2,355,984
Interfund Transfers	259,630	A5031	35,000
TOTAL Interfund Transfers	259,630		35,000
TOTAL Other Sources	259,630		35,000
TOTAL Detail Revenues And Other Sources	2,199,931		2,390,984

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	24,000	A10101	24,000
Legislative Board, Contr Expend	597	A10104	2,070
TOTAL Legislative Board	24,597		26,070
Mayor, Pers Serv	14,000	A12101	14,000
Mayor, Contr Expend	0	A12104	0
TOTAL Mayor	14,000		14,000
Auditor, Contr Expend	8,300	A13204	4,900
TOTAL Auditor	8,300		4,900
Assessment, Contr Expend	0	A13554	261
TOTAL Assessment	0		261
Clerk,pers Serv	77,543	A14101	91,614
Clerk,equip & Cap Outlay	0	A14102	0
Clerk,contr Expend	10,184	A14104	9,658
TOTAL Clerk	87,727		101,273
Law, Contr Expend	24,488	A14204	29,225
TOTAL Law	24,488		29,225
Engineer, Contr Expend	32,897	A14404	36,283
TOTAL Engineer	32,897		36,283
Elections, Contr Expend	1,425	A14504	1,204
TOTAL Elections	1,425		1,204
Operation of Plant, Equip & Cap Outlay	12,350	A16202	5,000
Operation of Plant, Contr Expend	19,447	A16204	23,405
TOTAL Operation of Plant	31,797		28,405
Central Garage Equip & Cap Outlay	0	A16402	0
Central Garage Contr Expend	559	A16404	3,639
TOTAL Central Garage Contr Expend	559		3,639
Unallocated Insurance, Contr Expend	50,042	A19104	52,051
TOTAL Unallocated Insurance	50,042		52,051
Municipal Assn Dues, Contr Expend	4,684	A19204	4,444
TOTAL Municipal Assn Dues	4,684		4,444
Taxes & Assess On Munic Prop, Contr Expend	0	A19504	0
TOTAL Taxes & Assess On Munic Prop	0		0
TOTAL General Government Support	280,515		301,755
Traffic Control, Equip & Cap Outlay	0	A33102	0
Traffic Control, Contr Expen	1,419	A33104	1,519
TOTAL Traffic Control	1,419		1,519
Other Animal Control, Contr Expend	1,487	A35204	1,703
TOTAL Other Animal Control	1,487		1,703
Safety Inspection, Pers Serv	49,339	A36201	50,415
Safety Inspection, Equip & Cap Outlay	0	A36202	0
Safety Inspection, Contr Expend	7,050	A36204	5,793
TOTAL Safety Inspection	56,390		56,208
TOTAL Public Safety	59,296		59,430
Street Admin, Pers Serv	79,879	A50101	88,605
TOTAL Street Admin	79,879		88,605

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	126,680	A51101	134,788
Maint of Streets, Equip & Cap Outlay	51,633	A51102	158,737
Maint of Streets, Contr Expend	100,161	A51104	91,410
TOTAL Maint of Streets	278,475		384,935
Perm Improve Highway, Equip & Cap Outlay	274,412	A51122	113,710
TOTAL Perm Improve Highway	274,412		113,710
Snow Removal, Equip & Cap Outlay	0	A51422	0
Snow Removal, Contr Expend	81,205	A51424	77,953
TOTAL Snow Removal	81,205		77,953
Street Lighting, Equip & Cap Outlay	15,193	A51822	59,448
Street Lighting, Contr Expend	44,681	A51824	38,471
TOTAL Street Lighting	59,874		97,919
Sidewalks, Equip & Cap Outlay	52,980	A54102	0
Sidewalks, Contr Expend	128	A54104	1,200
TOTAL Sidewalks	53,108		1,200
Other Transportation, Contr Expend	6,500	A56804	6,500
TOTAL Other Transportation	6,500		6,500
TOTAL Transportation	833,453		770,822
Playgr & Rec Centers, Equip & Cap Outlay	33,516	A71402	15,814
Playgr & Rec Centers, Contr Expend	3,516	A71404	5,879
TOTAL Playgr & Rec Centers	37,032		21,693
Youth Prog, Contr Expend	30,144	A73104	33,579
TOTAL Youth Prog	30,144		33,579
Celebrations, Contr Expend	0	A75504	263
TOTAL Celebrations	0		263
TOTAL Culture And Recreation	67,176		55,535
Zoning, Pers Serv	31,275	A80101	32,225
Zoning, Contr Expend	6,017	A80104	3,971
TOTAL Zoning	37,292		36,196
Planning, Pers Serv	24,000	A80201	24,000
Planning, Equip & Cap Outlay	0	A80202	0
Planning, Contr Expend	44,594	A80204	40,994
TOTAL Planning	68,594		64,994
Storm Sewers, Equip & Cap Outlay		A81402	109,130
Storm Sewers, Contr Expend	145,207	A81404	40,403
TOTAL Storm Sewers	145,207		149,533
Comm Beautification, Contr Expend	14,582	A85104	12,415
TOTAL Comm Beautification	14,582		12,415
TOTAL Home And Community Services	265,675		263,138
State Retirement System	63,483	A90108	68,855
Social Security, Employer Cont	31,891	A90308	34,181
Life Insurance, Empl Bnfts	767	A90458	820
Disability Insurance, Empl Bnfts	4,271	A90558	4,452
Hospital & Medical (dental) Ins, Empl Bnft	56,843	A90608	76,526

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Employee Benefits (spec)	3,000	A90898	2,400
TOTAL Employee Benefits	160,255		187,233
TOTAL Expenditures	1,666,370		1,637,912
TOTAL Detail Expenditures And Other Uses	1,666,370		1,637,912

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,477,122	A8021	5,010,692
Restated Fund Balance - Beg of Year	4,477,122	A8022	5,010,692
ADD - REVENUES AND OTHER SOURCES	2,199,931		2,390,984
DEDUCT - EXPENDITURES AND OTHER USES	1,666,370		1,637,912
Fund Balance - End of Year	5,010,692	A8029	5,763,770

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	795,469	A1049N	816,121
Est Rev - Real Property Tax Items	23,196	A1099N	26,500
Est Rev - Non Property Tax Items	753,000	A1199N	817,000
Est Rev - Departmental Income	13,000	A1299N	13,000
Est Rev - Use of Money And Property	550	A2499N	800
Est Rev - Licenses And Permits	26,000	A2599N	26,000
Est Rev - Sale of Prop And Comp For Loss	80,050	A2699N	113,050
Est Rev - Miscellaneous Local Sources	100	A2799N	100
Est Rev - Interfund Revenues	35,000	A2801N	35,000
Est Rev - State Aid	160,000	A3099N	160,000
TOTAL Estimated Revenues	1,886,365		2,007,571
Appropriated Fund Balance	800,000	A599N	672,598
TOTAL Estimated Other Sources	800,000		672,598
TOTAL Estimated Revenues And Other Sources	2,686,365		2,680,169

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	381,889	A1999N	430,640
App - Public Safety	69,199	A3999N	100,559
App - Transportation	1,529,497	A5999N	1,693,992
App - Culture And Recreation	87,579	A7999N	82,205
App - Home And Community Services	162,150	A8999N	166,278
App - Employee Benefits	209,060	A9199N	206,496
TOTAL Appropriations	2,439,374		2,680,170
App - Interfund Transfer	246,991	A9999N	0
TOTAL Other Uses	246,991		0
TOTAL Appropriations And Other Uses	2,686,365		2,680,170

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	799,374	FX200	723,911
Cash In Time Deposits		FX201	
TOTAL Cash	799,374		723,911
Water Rents Receivable	25,406	FX350	27,743
Accounts Receivable		FX380	
TOTAL Other Receivables (net)	25,406		27,743
Cash In Time Deposits Special Reserves	1,278,050	FX231	1,427,363
TOTAL Restricted Assets	1,278,050		1,427,363
TOTAL Assets and Deferred Outflows of Resources	2,102,831		2,179,016

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	16,191	FX600	192,714
TOTAL Accounts Payable	16,191		192,714
TOTAL Liabilities	16,191		192,714
Fund Balance			
Capital Reserve	1,278,050	FX878	1,427,363
TOTAL Restricted Fund Balance	1,278,050		1,427,363
Assigned Appropriated Fund Balance	364,000	FX914	146,806
Assigned Unappropriated Fund Balance	444,589	FX915	412,133
TOTAL Assigned Fund Balance	808,589		558,939
Unassigned Fund Balance		FX917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	2,086,640		1,986,302
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,102,831		2,179,016

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Metered Water Sales	1,112,925	FX2140	1,138,657
Water Service Charges		FX2144	12,151
Interest & Penalties On Water Rents	29,015	FX2148	31,543
TOTAL Departmental Income	1,141,940		1,182,351
Service For Other Govts		FX2378	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	1,886	FX2401	1,431
TOTAL Use of Money And Property	1,886		1,431
TOTAL Revenues	1,143,826		1,183,783
Interfund Transfers	40,344	FX5031	
TOTAL Interfund Transfers	40,344		0
TOTAL Other Sources	40,344		0
TOTAL Detail Revenues And Other Sources	1,184,171		1,183,783

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Water Administration, Contr Expend		FX83104	
TOTAL Water Administration	0		0
Source Supply Pwr & Pump, Contr Expend	816,291	FX83204	815,486
TOTAL Source Supply Pwr & Pump	816,291		815,486
Water Trans & Distrib, Equip & Cap Outlay	137,971	FX83402	411,576
Water Trans & Distrib, Contr Expend	13,915	FX83404	37,058
TOTAL Water Trans & Distrib	151,886		448,634
TOTAL Home And Community Services	968,177		1,264,120
TOTAL Expenditures	968,177		1,264,120
Transfers, Other Funds	20,000	FX99019	20,000
TOTAL Operating Transfers	20,000		20,000
TOTAL Other Uses	20,000		20,000
TOTAL Detail Expenditures And Other Uses	988,177		1,284,120

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,890,644	FX8021	2,086,638
Restated Fund Balance - Beg of Year	1,890,644	FX8022	2,086,638
ADD - REVENUES AND OTHER SOURCES	1,184,171		1,183,783
DEDUCT - EXPENDITURES AND OTHER USES	988,177		1,284,120
Fund Balance - End of Year	2,086,638	FX8029	1,986,300

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	1,142,000	FX1299N	1,144,000
Est Rev - Use of Money And Property	200	FX2499N	200
Est Rev - Federal Aid		FX4099N	186,994
TOTAL Estimated Revenues	1,142,200		1,331,194
Estimated - Interfund Transfer	0	FX5031N	0
Appropriated Fund Balance	364,000	FX599N	146,806
TOTAL Estimated Other Sources	364,000		146,806
TOTAL Estimated Revenues And Other Sources	1,506,200		1,478,000

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	10,000	FX1999N	10,000
App - Home And Community Services	1,328,000	FX8999N	1,448,000
TOTAL Appropriations	1,338,000		1,458,000
App - Interfund Transfer	168,200	FX9999N	20,000
TOTAL Other Uses	168,200		20,000
TOTAL Appropriations And Other Uses	1,506,200		1,478,000

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	817,355	G200	952,981
Cash In Time Deposits	0	G201	0
TOTAL Cash	817,355		952,981
Sewer Rents Receivable	17,461	G360	16,075
Special Assessments Receivable	0	G370	0
TOTAL Other Receivables (net)	17,461		16,075
Due From Other Funds	0	G391	0
TOTAL Due From Other Funds	0		0
Cash In Time Deposits Special Reserves	3,838,676	G231	3,842,018
TOTAL Restricted Assets	3,838,676		3,842,018
TOTAL Assets and Deferred Outflows of Resources	4,673,492		4,811,074

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	6,642	G600	5,187
TOTAL Accounts Payable	6,642		5,187
Accrued Liabilities	0	G601	0
TOTAL Accrued Liabilities	0		0
Due To Other Funds	0	G630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	6,642		5,187
Deferred Inflows of Resources			
Deferred Inflow of Resources	0	G691	0
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Capital Reserve	3,838,676	G878	3,842,018
TOTAL Restricted Fund Balance	3,838,676		3,842,018
Assigned Appropriated Fund Balance	600,000	G914	625,352
Assigned Unappropriated Fund Balance	228,174	G915	338,517
TOTAL Assigned Fund Balance	828,174		963,869
TOTAL Fund Balance	4,666,850		4,805,887
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,673,492		4,811,074

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Special Assessments		G1030	
TOTAL Real Property Taxes	0		0
Sewer Rents	218,925	G2120	236,621
Sewer Charges	15,000	G2122	12,000
Interest & Penalties On Sewer Accts	19,763	G2128	23,026
TOTAL Departmental Income	253,688		271,647
Sewer Serv Other Govts	696,212	G2374	806,148
TOTAL Intergovernmental Charges	696,212		806,148
Interest And Earnings	5,208	G2401	3,656
TOTAL Use of Money And Property	5,208		3,656
Refunds of Prior Year's Expenditures		G2701	
Unclassified (specify)	0	G2770	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	955,108		1,081,450
Interfund Transfers	0	G5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	955,108		1,081,450

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sewer Administration, Contr Expend	12,610	G81104	80,737
TOTAL Sewer Administration	12,610		80,737
Sanitary Sewers, Equip & Cap Outlay	57,418	G81202	3,863
Sanitary Sewers, Contr Expend	2,055	G81204	37,061
TOTAL Sanitary Sewers	59,473		40,924
Other Sanitation, Contr Expend	845,247	G81894	805,753
TOTAL Other Sanitation	845,247		805,753
TOTAL Home And Community Services	917,330		927,414
TOTAL Expenditures	917,330		927,414
Transfers, Other Funds	15,000	G99019	15,000
Transfers, Capital Projects Fund		G99509	
TOTAL Operating Transfers	15,000		15,000
TOTAL Other Uses	15,000		15,000
TOTAL Detail Expenditures And Other Uses	932,330		942,414

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,644,073	G8021	4,666,850
Restated Fund Balance - Beg of Year	4,644,073	G8022	4,666,850
ADD - REVENUES AND OTHER SOURCES	955,108		1,081,450
DEDUCT - EXPENDITURES AND OTHER USES	932,330		942,414
Fund Balance - End of Year	4,666,850	G8029	4,805,887

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	0	G1049N	
Est Rev - Departmental Income	239,269	G1299N	256,000
Est Rev - Intergovernmental Charges	763,880	G2399N	800,000
Est Rev - Use of Money And Property	200	G2499N	200
Est Rev - Miscellaneous Local Sources	900,000	G2799N	900,000
Est Rev - Federal Aid		G4099N	186,994
TOTAL Estimated Revenues	1,903,349		2,143,194
Estimated - Interfund Transfer	0	G5031N	
Appropriated Reserve & Restricted Fund Bal	1,790,531	G511N	3,428,454
Appropriated Fund Balance	600,000	G599N	625,352
TOTAL Estimated Other Sources	2,390,531		4,053,806
TOTAL Estimated Revenues And Other Sources	4,293,880		6,197,000

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	287,400	G1999N	202,000
App - Home And Community Services	3,991,480	G8999N	5,980,000
App - Debt Service	0	G9899N	0
TOTAL Appropriations	4,278,880		6,182,000
App - Interfund Transfer	15,000	G9999N	15,000
TOTAL Other Uses	15,000		15,000
TOTAL Appropriations And Other Uses	4,293,880		6,197,000

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	11	H200	11
Cash In Time Deposits	2	H201	2
TOTAL Cash	13		13
TOTAL Assets and Deferred Outflows of Resources	13		13

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	13	H915	13
TOTAL Assigned Fund Balance	13		13
TOTAL Fund Balance	13		13
TOTAL Liabilities, Deferred Inflows And Fund Balance	13		13

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	172	H2401	0
TOTAL Use of Money And Property	172		0
St Aid, Highway Cap Projects	0	H3591	0
TOTAL State Aid	0		0
TOTAL Revenues	172		0
Interfund Transfers	0	H5031	0
TOTAL Interfund Transfers	0		0
Serial Bonds	0	H5710	0
Bans Redeemed From Appropriations	0	H5731	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	172		0

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Operation of Plant, Equip & Cap Outlay	0	H16202	0
TOTAL Operation of Plant	0		0
Pur of Land/right of Way, equip & Cap Out	0	H19402	0
TOTAL Pur of Land/right of Way	0		0
TOTAL General Government Support	0		0
Perm Improve Highway, Equip & Cap Outlay	0	H51122	0
TOTAL Perm Improve Highway	0		0
Garage, Equip & Cap Outlay	0	H51322	0
TOTAL Garage	0		0
TOTAL Transportation	0		0
Water Trans & Distrib, Equip & Cap Outlay	0	H83402	0
TOTAL Water Trans & Distrib	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	0		0
Transfers, Other Funds	264,974	H99019	0
TOTAL Operating Transfers	264,974		0
TOTAL Other Uses	264,974		0
TOTAL Detail Expenditures And Other Uses	264,974		0

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	264,816	H8021	12
Restated Fund Balance - Beg of Year	264,816	H8022	
ADD - REVENUES AND OTHER SOURCES	172		0
DEDUCT - EXPENDITURES AND OTHER USES	264,974		0
Fund Balance - End of Year	12	H8029	12

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	2,272,869	K101	2,272,869
Buildings	1,390,701	K102	1,312,068
Machinery And Equipment	748,771	K104	767,079
Infrastructure	6,593,340	K106	6,569,001
TOTAL Fixed Assets (net)	11,005,681		10,921,017
TOTAL Assets and Deferred Outflows of Resources	11,005,681		10,921,017

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	11,005,681	K159	10,921,017
TOTAL Investments in Non-Current Government Assets	11,005,681		10,921,017
TOTAL Fund Balance	11,005,681		10,921,017
TOTAL	11,005,681		10,921,017

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	77,972	TC200	293,946
Cash In Time Deposits	1,558	TC201	21,991
TOTAL Cash	79,530		315,937
TOTAL Assets and Deferred Outflows of Resources	79,530		315,937

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	Edp Code	2022
Other Liabilities (Specify)			
Group Insurance	77,972	TC688	313,345
	1,558	TC720	2,592
TOTAL Other Liabilities	79,531		315,937
TOTAL Liabilities	79,531		315,937
TOTAL Liabilities, Deferred Inflows And Fund Balance	79,531		315,937

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	64,180	W129	53,010
TOTAL Provision To Be Made In Future Budgets	64,180		53,010
TOTAL Assets and Deferred Outflows of Resources	64,180		53,010

VILLAGE OF Lansing
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,295	W638	1,295
Compensated Absences	62,885	W687	51,715
TOTAL Other Liabilities	64,180		53,010
Bonds Payable	0	W628	0
TOTAL Bond And Long Term Liabilities	0		0
TOTAL Liabilities	64,180		53,010
TOTAL Liabilities	64,180		53,010

VILLAGE OF Lansing
Statement of Indebtedness
For the Fiscal Year Ending 2022

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
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VILLAGE OF Lansing
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$3,192,822.01
Time Deposits	9Z2021	\$9,890,365.11
Total		\$13,083,287.12
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$12,833,920.94
Total		\$13,083,920.94
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	

VILLAGE OF Lansing
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8636	\$1,456,543	\$13,663	\$246,991	\$1,223,215
****-7354	\$1,142,155	\$0	\$0	\$1,142,155
****-3459	\$2,699,135	\$246,991	\$0	\$2,946,126
****-7646	\$595,389	\$0	\$0	\$595,389
****-7354	\$866,145	\$5,966	\$148,200	\$723,911
****-7354	\$1,279,163	\$148,200	\$0	\$1,427,363
****-7354	\$886,789	\$66,191	\$0	\$952,981
****-7354	\$3,842,018	\$0	\$0	\$3,842,018
****-8626	\$11	\$0	\$0	\$11
****-8626	\$2	\$0	\$0	\$2
****-7646	\$1,559	\$0	\$0	\$1,559
****-eers	\$20,433	\$0	\$0	\$20,433
****-7354	\$293,946	\$0	\$0	\$293,946
Total Adjusted Bank Balance				\$13,169,108
Petty Cash				\$100.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$13,169,208
Total Cash Balance All Funds			9ZCASHB *	\$13,169,207
* Must be equal				

VILLAGE OF Lansing
Local Government Questionnaire
For the Fiscal Year Ending 2022

	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?	No
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?	Yes
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 2022

Total Full Time Employees:		5			
Total Part Time Employees:		15			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$68,855.00	5	1	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$34,180.56	5	15	
90408	Worker's Compensation Insurance	\$0.00			
90458	Life Insurance	\$819.72	5		
90508	Unemployment Insurance				
90558	Disability Insurance	\$4,451.97	5		
90608	Hospital and Medical (Dental) Insurance	\$76,525.73	5		1
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$2,400.00	5		
Total		\$187,232.98			
Computed Total From Financial Section (comparative purposes only)		\$187,232.98			

VILLAGE OF Lansing
Energy Costs and Consumption
For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$6,984	1,961	gallons	
Diesel Fuel	\$15,171	3,383	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,125	3,244	cubic feet	therms
Electricity	\$51,808	149,059	kilowatt-hours	
Coal			tons	
Propane			gallons	

VILLAGE OF Lansing
Financial Comments
For the Fiscal Year Ending 2022

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 05/31/2022, is true
and correct to the best of my knowledge and belief. By entering the personal identification number assigned
by the Office of the State Comptroller to me as the Chief Fiscal Officer of the 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 05/31/2022 and filed by means of electronic data transmission.

<u></u>	<u>*****</u>	<u></u>
Name of Report Preparer if different than Chief Fiscal Officer	Personal Identification Number of Chief Fiscal Officer	Name
<u>(607) 257-0424</u>	<u>Clerk/Treasurer</u>	<u>2405 N Triphammer Rd</u>
Telephone Number	Title	Official Address
	<u>() -</u>	<u>7/26/2022</u>
	Office Telephone Number	Date