

**Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024**

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**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\*\*\*

**Certification Statement**

I, Jodi Dake (LG500444902605), hereby certify that I am the Chief Financial 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 05/31/2024, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- FX - Water
- G - Sewer
- H - Capital Projects
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$347,162.08	\$1,386,035.77	\$1,223,214.71
201 - Cash In Time Deposits	\$2,695,899.55	\$1,144,137.62	\$1,142,154.52
210 - Petty Cash	\$100.00	\$100.00	\$100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,043,161.63</b>	<b>\$2,530,273.39</b>	<b>\$2,365,469.23</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$3,863,246.75	\$3,549,541.08	\$3,541,515.21
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$3,863,246.75</b>	<b>\$3,549,541.08</b>	<b>\$3,541,515.21</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$20,008.40	\$19,309.48	\$16,152.07
<b>Total for Net Other Receivables</b>	<b>\$20,008.40</b>	<b>\$19,309.48</b>	<b>\$16,152.07</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$0.00
410 - Due from State and Federal Government	\$68,921.88	\$279,582.02	\$143,953.69
<b>Total for Due From</b>	<b>\$68,921.88</b>	<b>\$279,582.02</b>	<b>\$143,953.69</b>
<b>Total for Assets</b>	<b>\$6,995,338.66</b>	<b>\$6,378,705.97</b>	<b>\$6,067,090.20</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$6,995,338.66</b>	<b>\$6,378,705.97</b>	<b>\$6,067,090.20</b>

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**A - General  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$397,531.49	\$134,365.67	\$116,362.45
601 - Accrued Liabilities	-	-	\$0.00
<b>Total for Payables</b>	<b>\$397,531.49</b>	<b>\$134,365.67</b>	<b>\$116,362.45</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$0.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	-	\$186,973.80
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$186,973.80</b>
<b>Total for Liabilities</b>	<b>\$397,531.49</b>	<b>\$134,365.67</b>	<b>\$303,336.25</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$3,863,246.75	\$3,549,541.08	\$2,946,125.99
899 - Other Restricted Fund Balance	-	-	\$595,389.22
<b>Total for Restricted Fund Balance</b>	<b>\$3,863,246.75</b>	<b>\$3,549,541.08</b>	<b>\$3,541,515.21</b>
<b>Assigned Fund Balance</b>			

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**A - General  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
914 - Assigned Appropriated Fund Balance	\$816,124.00	\$1,120,650.00	\$672,597.70
915 - Assigned Unappropriated Fund Balance	\$686,685.00	\$477,328.00	\$283,583.51
<b>Total for Assigned Fund Balance</b>	<b>\$1,502,809.00</b>	<b>\$1,597,978.00</b>	<b>\$956,181.21</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,231,751.42	\$1,096,821.22	\$1,266,057.53
<b>Total for Unassigned Fund Balance</b>	<b>\$1,231,751.42</b>	<b>\$1,096,821.22</b>	<b>\$1,266,057.53</b>
<b>Total for Fund Balance</b>	<b>\$6,597,807.17</b>	<b>\$6,244,340.30</b>	<b>\$5,763,753.95</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$6,995,338.66</b>	<b>\$6,378,705.97</b>	<b>\$6,067,090.20</b>

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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$893,502.56	\$816,120.59	\$793,865.48
<b>Total for Property Taxes</b>	<b>\$893,502.56</b>	<b>\$816,120.59</b>	<b>\$793,865.48</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$9,934.80	\$14,909.40	\$25,774.67
1090 - Interest and Penalties on Real Prop Taxes	\$5,166.37	\$3,448.44	\$2,061.53
<b>Total for Property Tax Items</b>	<b>\$15,101.17</b>	<b>\$18,357.84</b>	<b>\$27,836.20</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$920,031.52	\$899,761.01	\$912,242.88
1130 - Utilities Gross Receipts Tax	\$63,393.19	\$68,126.55	\$69,077.59
1170 - Franchise Tax	\$20,776.23	\$22,552.07	\$21,744.01
<b>Total for Non-Property Tax Items</b>	<b>\$1,004,200.94</b>	<b>\$990,439.63</b>	<b>\$1,003,064.48</b>
<b>Departmental Income</b>			
1230 - Treasurer Fees	\$1,000.00	\$1,000.00	\$790.00
1560 - Safety Inspection Fees	\$15,903.70	\$16,134.50	\$9,125.50
1789 - Other Transportation Departmental Income	-	\$30,620.81	-
2110 - Zoning Fees	-	\$425.00	\$575.00
2115 - Planning Board Fees	\$4,318.00	\$9,190.00	\$20,224.00
<b>Total for Departmental Income</b>	<b>\$21,221.70</b>	<b>\$57,370.31</b>	<b>\$30,714.50</b>



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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$190,903.77	\$10,499.79	\$4,198.59
2410 - Rental of Real Property	\$745.00	\$1,075.00	\$670.00
<b>Total for Use of Money and Property</b>	<b>\$191,648.77</b>	<b>\$11,574.79</b>	<b>\$4,868.59</b>
<b>Licenses and Permits</b>			
2550 - Public Safety Permits	\$661.53	\$3,506.36	\$910.67
2590 - Permits Other	\$50,229.36	\$58,868.98	\$107,293.07
<b>Total for Licenses and Permits</b>	<b>\$50,890.89</b>	<b>\$62,375.34</b>	<b>\$108,203.74</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$80.00	\$491.57	\$2,314.84
2665 - Sales of Equipment	\$24,500.00	\$104,900.00	\$76,880.00
2680 - Insurance Recoveries	\$24,955.92	\$3,447.09	\$513.88
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$49,535.92</b>	<b>\$108,838.66</b>	<b>\$79,708.72</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,769.77	\$45,192.23	\$6,253.46
2705 - Gifts and Donations	\$21,980.05	\$10,000.00	\$0.00
2770 - Unclassified Solar Farm Incentives	\$7,000.00	\$5,000.00	\$39,560.50
<b>Total for Other Revenues</b>	<b>\$30,749.82</b>	<b>\$60,192.23</b>	<b>\$45,813.96</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$11,652.00	\$11,652.00	\$11,652.00
3005 - State Aid Mortgage Tax	\$88,874.67	\$35,950.31	\$87,809.14

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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
3040 - State Aid Real Property Tax Administration	-	-	\$0.00
3089 - State Aid Other	\$5,000.00	-	\$0.00
<i>Grant for NYS Energy Research &amp; Dev Authority</i>			
3501 - State Aid Consolidated Highway Aid	\$170,113.92	\$158,484.22	\$162,446.69
3989 - State Aid Other Home and Community Service	-	-	\$0.00
<b>Total for State Aid</b>	<b>\$275,640.59</b>	<b>\$206,086.53</b>	<b>\$261,907.83</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	-	\$0.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$2,532,492.36</b>	<b>\$2,331,355.92</b>	<b>\$2,355,983.50</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$30,000.00	\$35,000.00	\$35,000.00
<b>Total for Operating Transfers</b>	<b>\$30,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>
<b>Total for Other Sources</b>	<b>\$30,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,562,492.36</b>	<b>\$2,366,355.92</b>	<b>\$2,390,983.50</b>

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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$28,000.00	\$23,500.00	\$24,000.00
10104 - Legislative Board - Contractual	\$2,741.28	\$1,536.53	\$2,070.34
<b>Total for Legislative Board</b>	<b>\$30,741.28</b>	<b>\$25,036.53</b>	<b>\$26,070.34</b>
<b>Executive</b>			
12101 - Mayor - Personal Services	\$18,000.00	\$16,000.00	\$14,000.00
12104 - Mayor - Contractual	-	-	\$0.00
<b>Total for Executive</b>	<b>\$18,000.00</b>	<b>\$16,000.00</b>	<b>\$14,000.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$6,100.00	\$8,800.00	\$4,900.00
13554 - Assessment - Contractual	\$264.75	\$265.50	\$260.75
<b>Total for Finance</b>	<b>\$6,364.75</b>	<b>\$9,065.50</b>	<b>\$5,160.75</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$95,899.92	\$88,795.98	\$91,614.30
14102 - Clerk - Equipment and Capital Outlay	\$1,859.99	-	\$0.00
14104 - Clerk - Contractual	\$9,281.03	\$8,718.98	\$9,658.21
14204 - Law - Contractual	\$20,240.00	\$25,172.00	\$29,224.50

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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
14404 - Engineer - Contractual	\$111,083.75	\$34,834.34	\$36,283.01
14504 - Elections - Contractual	\$1,948.53	\$1,644.44	\$1,204.00
<b>Total for Municipal Staff</b>	<b>\$240,313.22</b>	<b>\$159,165.74</b>	<b>\$167,984.02</b>
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$2,390.10	-	\$4,999.99
16204 - Operation of Plant - Contractual	\$27,515.85	\$23,149.57	\$23,405.24
16402 - Central Garage - Equipment and Capital Outlay	\$45,187.37	\$19,144.72	\$0.00
16404 - Central Garage - Contractual	\$1,452.63	\$1,468.31	\$3,639.26
<b>Total for Shared Services</b>	<b>\$76,545.95</b>	<b>\$43,762.60</b>	<b>\$32,044.49</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$57,211.71	\$53,936.98	\$52,051.23
19204 - Municipal Association Dues - Contractual	\$5,264.00	\$3,514.00	\$4,444.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$4.50	\$75.21	\$0.00
<b>Total for Special Items</b>	<b>\$62,480.21</b>	<b>\$57,526.19</b>	<b>\$56,495.23</b>
<b>Total for General Government Support</b>	<b>\$434,445.41</b>	<b>\$310,556.56</b>	<b>\$301,754.83</b>
<b>Public Safety</b>			
<b>Traffic Control</b>			
33102 - Traffic Control - Equipment and Capital Outlay	-	\$37,741.84	\$0.00
33104 - Traffic Control - Contractual	\$2,147.22	\$1,567.39	\$1,519.44
<b>Total for Traffic Control</b>	<b>\$2,147.22</b>	<b>\$39,309.23</b>	<b>\$1,519.44</b>

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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Animal Control</b>			
35204 - Other Animal Controls - Contractual	\$1,657.54	\$1,761.85	\$1,702.65
<b>Total for Animal Control</b>	<b>\$1,657.54</b>	<b>\$1,761.85</b>	<b>\$1,702.65</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$61,649.59	\$56,080.85	\$50,415.10
36202 - Safety Inspection - Equipment and Capital Outlay	-	-	\$0.00
36204 - Safety Inspection - Contractual	\$7,785.95	\$5,541.50	\$5,792.70
<b>Total for Other Public Safety</b>	<b>\$69,435.54</b>	<b>\$61,622.35</b>	<b>\$56,207.80</b>
<b>Total for Public Safety</b>	<b>\$73,240.30</b>	<b>\$102,693.43</b>	<b>\$59,429.89</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$95,522.92	\$88,446.54	\$88,604.88
51101 - Maintenance of Roads - Personal Services	\$144,752.05	\$129,688.49	\$134,788.21
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$69,810.10	\$183,627.91	\$158,737.00
51104 - Maintenance of Roads - Contractual	\$111,287.55	\$87,787.95	\$91,410.27
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$645,130.51	\$350,659.94	\$113,709.66
51422 - Snow Removal - Equipment and Capital Outlay	-	-	\$0.00
51424 - Snow Removal - Contractual	\$42,275.92	\$92,799.98	\$77,953.03
51822 - Street Lighting - Equipment and Capital Outlay	\$3,465.85	\$7,045.61	\$59,447.61
51824 - Street Lighting - Contractual	\$49,300.90	\$41,115.09	\$38,470.97
54102 - Sidewalks - Equipment and Capital Outlay	\$12,738.02	\$17,779.13	\$0.00

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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
54104 - Sidewalks - Contractual	-	-	\$1,200.00
<b>Total for Highway</b>	<b>\$1,174,283.82</b>	<b>\$998,950.64</b>	<b>\$764,321.63</b>
<b>Other Transportation</b>			
56804 - Transportation, Other - Contractual <i>Gadabout</i>	\$6,500.00	-	\$6,500.00
<b>Total for Other Transportation</b>	<b>\$6,500.00</b>	<b>\$0.00</b>	<b>\$6,500.00</b>
<b>Total for Transportation</b>	<b>\$1,180,783.82</b>	<b>\$998,950.64</b>	<b>\$770,821.63</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$53,343.45	\$47,324.47	\$15,814.26
71404 - Playground and Recreation Centers - Contractual	\$1,703.87	\$3,953.23	\$5,878.52
73104 - Youth Programs - Contractual	\$36,867.00	\$34,805.00	\$33,579.00
<b>Total for Recreation</b>	<b>\$91,914.32</b>	<b>\$86,082.70</b>	<b>\$55,271.78</b>
<b>Culture</b>			
75504 - Celebrations - Contractual	-	\$56.87	\$262.72
<b>Total for Culture</b>	<b>\$0.00</b>	<b>\$56.87</b>	<b>\$262.72</b>
<b>Total for Culture and Recreation</b>	<b>\$91,914.32</b>	<b>\$86,139.57</b>	<b>\$55,534.50</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			

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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
80101 - Zoning - Personal Services	\$38,411.49	\$34,927.26	\$32,225.02
80104 - Zoning - Contractual	-	\$941.61	\$3,971.30
80201 - Planning and Surveys - Personal Services	\$29,791.68	\$22,500.00	\$24,000.00
80202 - Planning and Surveys - Equipment and Capital Outlay	-	-	\$0.00
80204 - Planning and Surveys - Contractual	\$22,470.03	\$25,747.21	\$40,994.07
<b>Total for General Environment</b>	<b>\$90,673.20</b>	<b>\$84,116.08</b>	<b>\$101,190.39</b>
<b>Sewage</b>			
81402 - Storm Sewers - Equipment and Capital Outlay	\$26,337.13	\$50,936.24	\$109,130.16
81404 - Storm Sewers - Contractual	\$97,107.37	\$62,154.52	\$40,403.06
<b>Total for Sewage</b>	<b>\$123,444.50</b>	<b>\$113,090.76</b>	<b>\$149,533.22</b>
<b>Community Environment</b>			
85104 - Community Beautification - Contractual	\$19,007.62	\$8,865.16	\$12,414.50
<b>Total for Community Environment</b>	<b>\$19,007.62</b>	<b>\$8,865.16</b>	<b>\$12,414.50</b>
<b>Total for Home and Community Services</b>	<b>\$233,125.32</b>	<b>\$206,072.00</b>	<b>\$263,138.11</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$61,640.00	\$58,198.00	\$68,855.00
90308 - Social Security - Employee Benefits	\$38,147.34	\$34,251.93	\$34,180.56
90458 - Life Insurance - Employee Benefits	\$848.22	\$825.72	\$819.72
90558 - Disability Insurance - Employee Benefits	\$4,282.07	\$4,371.00	\$4,451.97
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$87,298.69	\$80,610.72	\$76,525.73

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**A - General  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>longevity</i>	\$3,300.00	\$3,100.00	\$2,400.00
<b>Total for Employee Benefits</b>	<b>\$195,516.32</b>	<b>\$181,357.37</b>	<b>\$187,232.98</b>
<b>Total for Employee Benefits</b>	<b>\$195,516.32</b>	<b>\$181,357.37</b>	<b>\$187,232.98</b>
<b>Total for Expenditures</b>	<b>\$2,209,025.49</b>	<b>\$1,885,769.57</b>	<b>\$1,637,911.94</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,209,025.49</b>	<b>\$1,885,769.57</b>	<b>\$1,637,911.94</b>



Village of Lansing  
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**A - General  
Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$6,244,356.35	\$5,763,770.00	\$5,010,692.00
8022 - Restated Fund Balance - Beginning of Year	\$6,244,356.35	\$5,763,770.00	\$5,010,692.00
Add Revenues and Other Sources	\$2,562,492.36	\$2,366,355.92	\$2,390,983.50
Deduct Expenditures and Other Uses	\$2,209,025.49	\$1,885,769.57	\$1,637,911.94
8029 - Fund Balance - End of Year	\$6,597,823.22	\$6,244,356.35	\$5,763,770.00

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**A - General  
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$934,103.00	\$893,503.00	\$816,121.00
1099 - Est Rev - Property Tax Items	\$12,309.00	\$17,284.00	\$26,500.00
1199 - Est Rev - Non-Property Tax Items	\$964,000.00	\$864,000.00	\$817,000.00
1299 - Est Rev - Departmental Income	-	-	\$13,000.00
2199 - Est Rev - Departmental Income	\$13,000.00	\$13,000.00	-
2499 - Est Rev - Use of Money and Property	\$2,700.00	\$1,100.00	\$800.00
2599 - Est Rev - Licenses and Permits	\$26,000.00	\$26,000.00	\$26,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$48,550.00	\$20,050.00	\$113,050.00
2799 - Est Rev - Other Revenues	\$25,000.00	\$30,000.00	\$100.00
2801 - Est Rev - Interfund Revenues	-	-	\$35,000.00
2899 - Est Rev - Interfund Revenues	\$175,000.00	-	-
3099 - Est Rev - State Aid	\$199,152.00	\$206,652.00	\$160,000.00
<b>Total for Estimated Revenue</b>	<b>\$2,399,814.00</b>	<b>\$2,071,589.00</b>	<b>\$2,007,571.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$816,124.00	\$1,120,650.00	\$672,598.00
<b>Total for Estimated Other Sources</b>	<b>\$816,124.00</b>	<b>\$1,120,650.00</b>	<b>\$672,598.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$3,215,938.00</b>	<b>\$3,192,239.00</b>	<b>\$2,680,169.00</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**A - General  
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$468,401.00	\$409,069.00	\$430,640.00
3999 - App - Public Safety	\$86,265.00	\$95,863.50	\$100,559.00
5999 - App - Transportation	\$2,182,124.00	\$2,035,201.00	\$1,693,992.00
7999 - App - Culture and Recreation	\$45,712.00	\$43,267.00	\$82,205.00
8999 - App - Home and Community Services	\$204,686.00	\$219,111.50	\$166,278.00
9199 - App - Employee Benefits	\$228,750.00	\$214,727.00	\$206,496.00
<b>Total for Estimated Appropriations</b>	<b>\$3,215,938.00</b>	<b>\$3,017,239.00</b>	<b>\$2,680,170.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	-	\$175,000.00	\$0.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$175,000.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$3,215,938.00</b>	<b>\$3,192,239.00</b>	<b>\$2,680,170.00</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$655,760.59	\$66,622.67	\$723,910.78
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$655,760.59</b>	<b>\$66,622.67</b>	<b>\$723,910.78</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$985,968.48	\$1,428,495.68	\$1,427,362.76
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$985,968.48</b>	<b>\$1,428,495.68</b>	<b>\$1,427,362.76</b>
<b>Net Other Receivables</b>			
350 - Water Rents Receivable	\$97,355.90	\$62,136.50	\$27,742.74
380 - Accounts Receivable	-	-	\$0.00
<b>Total for Net Other Receivables</b>	<b>\$97,355.90</b>	<b>\$62,136.50</b>	<b>\$27,742.74</b>
<b>Total for Assets</b>	<b>\$1,739,084.97</b>	<b>\$1,557,254.85</b>	<b>\$2,179,016.28</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,739,084.97</b>	<b>\$1,557,254.85</b>	<b>\$2,179,016.28</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$36,639.90	\$2,417.10	\$192,714.31
<b>Total for Payables</b>	<b>\$36,639.90</b>	<b>\$2,417.10</b>	<b>\$192,714.31</b>
<b>Total for Liabilities</b>	<b>\$36,639.90</b>	<b>\$2,417.10</b>	<b>\$192,714.31</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$985,968.48	\$1,428,495.68	\$1,427,362.76
<b>Total for Restricted Fund Balance</b>	<b>\$985,968.48</b>	<b>\$1,428,495.68</b>	<b>\$1,427,362.76</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$146,806.20
915 - Assigned Unappropriated Fund Balance	\$716,476.59	\$126,342.07	\$412,133.01
<b>Total for Assigned Fund Balance</b>	<b>\$716,476.59</b>	<b>\$126,342.07</b>	<b>\$558,939.21</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$1,702,445.07</b>	<b>\$1,554,837.75</b>	<b>\$1,986,301.97</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,739,084.97</b>	<b>\$1,557,254.85</b>	<b>\$2,179,016.28</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$1,278,023.73	\$1,161,340.52	\$1,138,657.04
2144 - Water Service Charges	\$13,324.50	\$13,587.92	\$12,151.00
2148 - Interest and Penalties on Water Rents	\$36,551.56	\$17,004.05	\$31,543.42
<b>Total for Departmental Income</b>	<b>\$1,327,899.79</b>	<b>\$1,191,932.49</b>	<b>\$1,182,351.46</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$31,815.99	\$1,250.39	\$1,431.42
<b>Total for Use of Money and Property</b>	<b>\$31,815.99</b>	<b>\$1,250.39</b>	<b>\$1,431.42</b>
<b>Federal Aid</b>			
4991 - Federal Aid Water Capital Projects	-	\$186,973.80	-
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$186,973.80</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,359,715.78</b>	<b>\$1,380,156.68</b>	<b>\$1,183,782.88</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$0.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Total for Revenues and Other Sources</b>	<b>\$1,359,715.78</b>	<b>\$1,380,156.68</b>	<b>\$1,183,782.88</b>



Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Water</b>			
83104 - Water Administration - Contractual	-	-	\$0.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$854,429.11	\$864,486.98	\$815,486.33
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$319,806.90	\$908,008.43	\$411,576.14
83404 - Water Transportation and Distribution - Contractual	\$22,872.45	\$19,125.49	\$37,057.97
<b>Total for Water</b>	<b>\$1,197,108.46</b>	<b>\$1,791,620.90</b>	<b>\$1,264,120.44</b>
<b>Total for Home and Community Services</b>	<b>\$1,197,108.46</b>	<b>\$1,791,620.90</b>	<b>\$1,264,120.44</b>
<b>Total for Expenditures</b>	<b>\$1,197,108.46</b>	<b>\$1,791,620.90</b>	<b>\$1,264,120.44</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Water Payroll/expenses paid out of general fund.</i>	\$15,000.00	\$20,000.00	\$20,000.00
<b>Total for Interfund Transfers</b>	<b>\$15,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Total for Interfund Transfers</b>	<b>\$15,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water**  
**Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Total for Other Uses</b>	<b>\$15,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,212,108.46</b>	<b>\$1,811,620.90</b>	<b>\$1,284,120.44</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water**  
**Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,554,836.16	\$1,986,300.38	\$2,086,637.94
8022 - Restated Fund Balance - Beginning of Year	\$1,554,836.16	\$1,986,300.38	\$2,086,637.94
Add Revenues and Other Sources	\$1,359,715.78	\$1,380,156.68	\$1,183,782.88
Deduct Expenditures and Other Uses	\$1,212,108.46	\$1,811,620.90	\$1,284,120.44
8029 - Fund Balance - End of Year	\$1,702,443.48	\$1,554,836.16	\$1,986,300.38

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water  
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1299 - Est Rev - Departmental Income	-	-	\$1,144,000.00
2199 - Est Rev - Departmental Income	\$1,427,220.00	\$1,279,352.00	-
2499 - Est Rev - Use of Money and Property	\$100.00	\$200.00	\$200.00
2899 - Est Rev - Interfund Revenues	\$890,630.00	\$474,221.00	-
4099 - Est Rev - Federal Aid	-	-	\$186,994.00
<b>Total for Estimated Revenue</b>	<b>\$2,317,950.00</b>	<b>\$1,753,773.00</b>	<b>\$1,331,194.00</b>
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	-	\$0.00
599 - Appropriated Fund Balance	-	-	\$146,806.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$146,806.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$2,317,950.00</b>	<b>\$1,753,773.00</b>	<b>\$1,478,000.00</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**FX - Water  
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$10,000.00	\$10,000.00	\$10,000.00
8999 - App - Home and Community Services	\$2,297,950.00	\$1,728,773.00	\$1,448,000.00
<b>Total for Estimated Appropriations</b>	<b>\$2,307,950.00</b>	<b>\$1,738,773.00</b>	<b>\$1,458,000.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$10,000.00	\$15,000.00	\$20,000.00
<b>Total for Estimated Other Uses</b>	<b>\$10,000.00</b>	<b>\$15,000.00</b>	<b>\$20,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$2,317,950.00</b>	<b>\$1,753,773.00</b>	<b>\$1,478,000.00</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,740,232.23	\$3,802,752.17	\$952,980.88
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,740,232.23</b>	<b>\$3,802,752.17</b>	<b>\$952,980.88</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$492,024.00	\$472,837.67	\$3,842,018.02
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$492,024.00</b>	<b>\$472,837.67</b>	<b>\$3,842,018.02</b>
<b>Net Other Receivables</b>			
360 - Sewer Rents Receivable	\$72,256.88	\$40,627.95	\$16,075.42
370 - Special Assessments Receivable	-	-	\$0.00
<b>Total for Net Other Receivables</b>	<b>\$72,256.88</b>	<b>\$40,627.95</b>	<b>\$16,075.42</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$0.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$2,304,513.11</b>	<b>\$4,316,217.79</b>	<b>\$4,811,074.32</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,304,513.11</b>	<b>\$4,316,217.79</b>	<b>\$4,811,074.32</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$433,782.99	\$1,148,314.59	\$5,187.39
601 - Accrued Liabilities	-	-	\$0.00
<b>Total for Payables</b>	<b>\$433,782.99</b>	<b>\$1,148,314.59</b>	<b>\$5,187.39</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$0.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$433,782.99</b>	<b>\$1,148,314.59</b>	<b>\$5,187.39</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	-	\$0.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$492,024.00	\$472,837.67	\$3,842,018.02

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Total for Restricted Fund Balance</b>	<b>\$492,024.00</b>	<b>\$472,837.67</b>	<b>\$3,842,018.02</b>
<b>Committed Fund Balance</b>			
913 - Committed Fund Balance	\$335,723.00	\$2,695,065.03	-
<b>Total for Committed Fund Balance</b>	<b>\$335,723.00</b>	<b>\$2,695,065.03</b>	<b>\$0.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$632,500.00	-	\$625,352.20
915 - Assigned Unappropriated Fund Balance	\$410,483.12	\$0.50	\$338,516.71
<b>Total for Assigned Fund Balance</b>	<b>\$1,042,983.12</b>	<b>\$0.50</b>	<b>\$963,868.91</b>
<b>Total for Fund Balance</b>	<b>\$1,870,730.12</b>	<b>\$3,167,903.20</b>	<b>\$4,805,886.93</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,304,513.11</b>	<b>\$4,316,217.79</b>	<b>\$4,811,074.32</b>



Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2120 - Sewer Rents	\$250,937.25	\$237,663.89	\$236,621.04
2122 - Sewer Charges	\$30,550.00	\$18,800.00	\$12,000.00
2128 - Interest and Penalties on Sewer Accounts	\$25,939.99	\$28,921.55	\$23,025.68
<b>Total for Departmental Income</b>	<b>\$307,427.24</b>	<b>\$285,385.44</b>	<b>\$271,646.72</b>
<b>Intergovernmental Charges</b>			
2374 - Sewer Services Other Governments <i>Cayuga Heights owns sewer plant which sewer is sent to and we pay what we collect for sewer.</i>	\$965,264.53	\$829,685.16	\$806,147.82
<b>Total for Intergovernmental Charges</b>	<b>\$965,264.53</b>	<b>\$829,685.16</b>	<b>\$806,147.82</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$19,838.28	\$59,581.22	\$3,655.74
<b>Total for Use of Money and Property</b>	<b>\$19,838.28</b>	<b>\$59,581.22</b>	<b>\$3,655.74</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>Contribution to Village for running new sewer to Town of Lansing.</i>	\$900,000.00	-	\$0.00
<b>Total for Other Revenues</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
4089 - Federal Aid Other	-	\$186,973.79	-
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$186,973.79</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$2,192,530.05</b>	<b>\$1,361,625.61</b>	<b>\$1,081,450.28</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$0.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,192,530.05</b>	<b>\$1,361,625.61</b>	<b>\$1,081,450.28</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**G - Sewer  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81104 - Sewer Administration - Contractual	\$81,571.56	\$90,351.32	\$80,736.90
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$2,409,128.14	\$2,043,921.52	\$3,862.50
81204 - Sanitary Sewers - Contractual	\$18,689.75	\$21,047.10	\$37,061.08
<b>Total for Sewage</b>	<b>\$2,509,389.45</b>	<b>\$2,155,319.94</b>	<b>\$121,660.48</b>
<b>Sanitation</b>			
81894 - Sanitation, Other - Contractual <i>Village of Cayuga Heights owns the sewer plant and we pay them for sending our sewer there.</i>	\$965,313.68	\$829,289.40	\$805,753.08
<b>Total for Sanitation</b>	<b>\$965,313.68</b>	<b>\$829,289.40</b>	<b>\$805,753.08</b>
<b>Total for Home and Community Services</b>	<b>\$3,474,703.13</b>	<b>\$2,984,609.34</b>	<b>\$927,413.56</b>
<b>Total for Expenditures</b>	<b>\$3,474,703.13</b>	<b>\$2,984,609.34</b>	<b>\$927,413.56</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to General for Payroll/sewer expenses</i>	\$15,000.00	\$15,000.00	\$15,000.00

Village of Lansing  
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**G - Sewer  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Total for Interfund Transfers	\$15,000.00	\$15,000.00	\$15,000.00
Total for Interfund Transfers	\$15,000.00	\$15,000.00	\$15,000.00
Total for Other Uses	\$15,000.00	\$15,000.00	\$15,000.00
Total for Expenditures and Other Uses	\$3,489,703.13	\$2,999,609.34	\$942,413.56

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**G - Sewer  
Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$3,167,903.20	\$4,805,886.93	\$4,666,850.21
8022 - Restated Fund Balance - Beginning of Year	\$3,167,903.20	\$4,805,886.93	\$4,666,850.21
Add Revenues and Other Sources	\$2,192,530.05	\$1,361,625.61	\$1,081,450.28
Deduct Expenditures and Other Uses	\$3,489,703.13	\$2,999,609.34	\$942,413.56
8029 - Fund Balance - End of Year	\$1,870,730.12	\$3,167,903.20	\$4,805,886.93

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**G - Sewer  
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1299 - Est Rev - Departmental Income	-	-	\$256,000.00
2199 - Est Rev - Departmental Income	\$281,000.00	\$268,750.00	-
2399 - Est Rev - Intergovernmental Charges	\$1,077,640.00	\$929,000.00	\$800,000.00
2499 - Est Rev - Use of Money and Property	\$200.00	\$200.00	\$200.00
2799 - Est Rev - Other Revenues	-	\$900,000.00	\$900,000.00
4099 - Est Rev - Federal Aid	-	-	\$186,994.00
<b>Total for Estimated Revenue</b>	<b>\$1,358,840.00</b>	<b>\$2,097,950.00</b>	<b>\$2,143,194.00</b>
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	-	\$0.00
511 - Appropriated Reserves and Restricted Fund Balance	-	-	\$3,428,454.00
599 - Appropriated Fund Balance	\$632,500.00	-	\$625,352.00
<b>Total for Estimated Other Sources</b>	<b>\$632,500.00</b>	<b>\$0.00</b>	<b>\$4,053,806.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,991,340.00</b>	<b>\$2,097,950.00</b>	<b>\$6,197,000.00</b>

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**G - Sewer  
Adopted Budget Summary**

	05/31/2025	05/31/2024	05/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$152,500.00	\$155,500.00	\$202,000.00
8999 - App - Home and Community Services	\$1,823,840.00	\$1,927,450.00	\$5,980,000.00
9899 - App - Debt Service	-	-	\$0.00
<b>Total for Estimated Appropriations</b>	<b>\$1,976,340.00</b>	<b>\$2,082,950.00</b>	<b>\$6,182,000.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$15,000.00	\$15,000.00	\$15,000.00
<b>Total for Estimated Other Uses</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,991,340.00</b>	<b>\$2,097,950.00</b>	<b>\$6,197,000.00</b>

Village of Lansing  
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**H - Capital Projects  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$10.78	\$10.77	\$10.77
201 - Cash In Time Deposits	\$2.39	\$2.39	\$2.39
<b>Total for Cash and Cash Equivalents</b>	<b>\$13.17</b>	<b>\$13.16</b>	<b>\$13.16</b>
<b>Total for Assets</b>	<b>\$13.17</b>	<b>\$13.16</b>	<b>\$13.16</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$13.17</b>	<b>\$13.16</b>	<b>\$13.16</b>



Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**H - Capital Projects  
Balance Sheet**

	05/31/2024	05/31/2023	05/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$13.17	\$13.16	\$13.16
<b>Total for Assigned Fund Balance</b>	<b>\$13.17</b>	<b>\$13.16</b>	<b>\$13.16</b>
<b>Total for Fund Balance</b>	<b>\$13.17</b>	<b>\$13.16</b>	<b>\$13.16</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$13.17</b>	<b>\$13.16</b>	<b>\$13.16</b>

Village of Lansing  
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For the Fiscal Period 06/01/2023 - 05/31/2024

**H - Capital Projects  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$0.01	-	\$0.00
<b>Total for Use of Money and Property</b>	<b>\$0.01</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3591 - State Aid Highway Capital Projects	-	-	\$0.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$0.01</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$0.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	-	\$0.00
5731 - BANS Redeemed from Appropriations	-	-	\$0.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Lansing  
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**H - Capital Projects  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Total for Revenues and Other Sources</b>	<b>\$0.01</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**H - Capital Projects  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	\$0.00
<b>Total for Shared Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Special Items</b>			
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	-	\$0.00
<b>Total for Special Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	-	\$0.00
51322 - Garage - Equipment and Capital Outlay	-	-	\$0.00
<b>Total for Highway</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Transportation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			

Village of Lansing  
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**H - Capital Projects  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Water</b>			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	-	\$0.00
<b>Total for Water</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$0.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Lansing  
Annual Financial Report  
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**H - Capital Projects**  
**Changes in Fund Balance**

	05/31/2024	05/31/2023	05/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$12.00	\$12.00	\$12.00
8022 - Restated Fund Balance - Beginning of Year	\$12.00	\$12.00	-
Add Revenues and Other Sources	\$0.01	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$12.01	\$12.00	\$12.00

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**TC - Custodial  
Statement of Net Position**

	05/31/2024	05/31/2023	05/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$98,851.33	\$96,937.36	\$293,946.19
201 - Cash In Time Deposits	\$9,948.01	\$17,216.62	\$21,991.24
<b>Total for Cash and Cash Equivalents</b>	<b>\$108,799.34</b>	<b>\$114,153.98</b>	<b>\$315,937.43</b>
<b>Total for Assets</b>	<b>\$108,799.34</b>	<b>\$114,153.98</b>	<b>\$315,937.43</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$108,799.34</b>	<b>\$114,153.98</b>	<b>\$315,937.43</b>

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

**TC - Custodial  
Statement of Net Position**

	05/31/2024	05/31/2023	05/31/2022
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Due to</b>			
631 - Due To Other Governments	-	\$0.20	-
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.20</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>guaranty and bid deposits/park land</i>	\$101,475.38	\$108,518.99	\$313,345.07
720 - Group Insurance	\$7,323.76	\$5,634.79	\$2,592.16
<b>Total for Other Liabilities</b>	<b>\$108,799.14</b>	<b>\$114,153.78</b>	<b>\$315,937.23</b>
<b>Total for Liabilities</b>	<b>\$108,799.14</b>	<b>\$114,153.98</b>	<b>\$315,937.23</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$108,799.14</b>	<b>\$114,153.98</b>	<b>\$315,937.23</b>



Village of Lansing  
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**TC - Custodial  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Lansing  
Annual Financial Report  
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**TC - Custodial  
Results of Operations**

	05/31/2024	05/31/2023	05/31/2022
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Village of Lansing  
Annual Financial Report  
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**TC - Custodial  
Changes in Net Position**

	05/31/2024	05/31/2023	05/31/2022
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	-
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

Village of Lansing  
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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	05/31/2024	05/31/2023	05/31/2022
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$2,272,869.00	\$2,272,869.00	\$2,272,869.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$2,272,869.00</b>	<b>\$2,272,869.00</b>	<b>\$2,272,869.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$1,176,587.00	\$1,232,807.00	\$1,312,068.00
104 - Machinery and Equipment	\$737,617.00	\$779,318.00	\$767,079.00
106 - Infrastructure	\$11,618,950.00	\$8,804,405.00	\$6,569,001.00
<b>Total for Depreciable Capital Assets</b>	<b>\$13,533,154.00</b>	<b>\$10,816,530.00</b>	<b>\$8,648,148.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$104,980.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$104,980.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$15,806,023.00</b>	<b>\$13,194,379.00</b>	<b>\$10,921,017.00</b>

Village of Lansing  
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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	05/31/2024	05/31/2023	05/31/2022
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	-	-	\$0.00
<b>Total for Debt Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$303,018.00	-	\$1,295.00
687 - Compensated Absences	\$63,647.28	\$58,680.52	\$51,715.38
<b>Total for Other Long-Term Obligations</b>	<b>\$366,665.28</b>	<b>\$58,680.52</b>	<b>\$53,010.38</b>
<b>Total for Long-Term Obligations</b>	<b>\$366,665.28</b>	<b>\$58,680.52</b>	<b>\$53,010.38</b>

Village of Lansing  
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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness**

You have indicated you have no debt data to report.

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**Bond Repayment**

No Bonds Reported in the Statement of Indebtedness.



Village of Lansing  
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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1112	Checking	A	\$347,675.13	\$0.00	(\$513.05)	\$0.00	\$347,162.08
1531	Savings	A	\$847.74	\$0.00	\$0.00	\$0.00	\$847.74
2140	Checking	FX	\$701,697.29	\$0.00	(\$45,936.70)	\$0.00	\$655,760.59
4	Certificate of Deposit (CD)	FX	\$981,343.71	\$0.00	\$0.00	\$0.00	\$981,343.71
4140	Checking	G	\$1,740,232.23	\$0.00	\$0.00	\$0.00	\$1,740,232.23
2014	Savings	G	\$1,352.14	\$0.00	\$0.00	\$0.00	\$1,352.14
8140	Savings	TC	\$8,387.94	\$0.00	\$0.00	\$0.00	\$8,387.94
2314	Savings	A	\$1,662,906.16	\$0.00	\$0.00	\$0.00	\$1,662,906.16
1	Certificate of Deposit (CD)	A	\$1,032,993.39	\$0.00	\$0.00	\$0.00	\$1,032,993.39
1433	Savings	A	\$252,087.14	\$0.00	\$0.00	\$0.00	\$252,087.14
2	Certificate of Deposit (CD)	A	\$2,995,680.81	\$0.00	\$0.00	\$0.00	\$2,995,680.81
3	Certificate of Deposit (CD)	A	\$614,631.06	\$0.00	\$0.00	\$0.00	\$614,631.06

Village of Lansing  
Annual Financial Report  
For the Fiscal Period 06/01/2023 - 05/31/2024

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2114	Savings	FX	\$4,624.77	\$0.00	\$0.00	\$0.00	\$4,624.77
5	Certificate of Deposit (CD)	G	\$490,671.86	\$0.00	\$0.00	\$0.00	\$490,671.86
1110	Checking	H	\$10.78	\$0.00	\$0.00	\$0.00	\$10.78
1411	Savings	H	\$2.39	\$0.00	\$0.00	\$0.00	\$2.39
1431	Savings	TC	\$1,560.07	\$0.00	\$0.00	\$0.00	\$1,560.07
1140	Checking	TC	\$98,851.33	\$0.00	\$0.00	\$0.00	\$98,851.33
<b>Total</b>			\$10,935,555.94	\$0.00	(\$46,449.75)	\$0.00	\$10,889,106.19
<b>Total Cash From Financials</b>							\$10,889,106.19

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$10,935,555.94
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$10,685,555.94
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	\$10,935,555.94

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
5	12		1

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$38,147.34	5	12		0
Worker's Compensation					
Life Insurance	\$848.22	5	0		0
Unemployment Insurance					
Disability Insurance	\$4,282.07	5	0		0
Hospital, Medical and Dental Insurance	\$87,298.69	5	0		1
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	\$3,300.00	5	0		0
State Retirement System	\$61,640.00	5	3		0
<b>Total Employee Benefits Paid</b>	<b>\$195,516.32</b>				