

Village of Lowville						2024-2025		
Adopted Budget								
	SEWER FUND	TYPE	ACTUAL	ACTUAL	BUDGET	Expended	Current	Adopted
ACCT	TITLE		21-22	22-23	23-24	through 12/31/2023	Year Projected	Budget 2024-25
	AGENT FEES							
G1380.4	AGENT FEES	E	-	-	-		-	-
	CENTRAL DATA PROCESSING							
G1680.44	CENTRAL DATA PROCESSING - PRO & TECH SERV	E	2,752	3,192	3,100	1,327	2,654	3,100
G19	SPECIAL ITEMS							
G1910.4	UNALLOCATED INSURANCE	E	19,138	19,744	20,800	19,848	19,848	22,000
G1940.4	PURCHASE OF LAND/RIGHT OF WAY	E	-	-	-	-	-	-
G1950.4	TAXES & ASSESSMENTS ON MUNICIPAL PROPERTY	E	-	-	-	-	-	-
G1990.4	CONTINGENT ACCOUNT	E	-	-	25,000	-	-	25,000
G1991.4	REFUNDS - PRIOR PERIODS	E	-	-	-	-	-	-
	Total SPECIAL ITEMS		19,138	19,744	45,800	19,848	19,848	47,000
	Total GENERAL GOVERNMENT SUPPORT		21,890	22,936	48,900	21,175	22,502	50,100
G8	HOME AND COMMUNITY SERVICES							
G8110.1	SEWER ADMINISTRATION - PERSONAL SERVICES	E	60,675	57,903	60,000	32,847	56,300	62,000
G8110.2	SEWER ADMINISTRATION - EQUIP/CAPITAL OUTLAY	E	2,825	0	-	2,533	2,533	-
G8110.41	SEWER ADMINISTRATION - SUPPLIES & MATERIALS	E	1,020	752	1,400	818	1,400	1,400
G8110.44	SEWER ADMIN - PROFESSIONAL & TECH SERV	E	6,144	7,303	8,500	1,425	7,000	9,500
G8110.46	SEWER ADMIN - OPERATION & MAINTENANCE	E	148	122	500	-	300	300
	SUBTOTAL - SEWER ADMINISTRATION		70,812	66,080	70,400	37,623	67,533	73,200
G8120.1	SANITARY SEWERS - PERSONAL SERVICES	E	40,474	31,363	48,000	28,503	48,000	50,000
G8120.2	SANITARY SEWERS - EQUIP/CAP OUTLAY	E	21,666	-	4,000	4,103	4,103	45,000
G8120.2R	SANITARY SEWERS - CAPITAL OUTLAY RESERVE	E	25,000	-		-	-	
G8120.42	SANITARY SEWERS - UTILITIES	E	6,276	4,310	6,000	1,613	4,000	6,000
G8120.44	SANITARY SEWERS - PRO & TECH SERV	E	913	0	1,500	-	-	-
G8120.46	SANITARY SEWERS - OPERATION & MAINTENANCE	E	9,602	13,189	10,000	2,157	10,000	14,000
	SUBTOTAL - SANITARY SEWERS		103,931	48,862	69,500	36,376	66,103	115,000

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G8130.1	SEWAGE TREATMENT & DISPOSAL - PERS SERV	E	57,346	64,074	75,000	51,158	78,000	85,000
G8130.2	SEWAGE TREATMENT & DISPOSAL - EQUIPMENT	E	4,910	0	-	-	-	20,000
G8130.41	SEWAGE TREAT & DISPOSAL - SUPPLIES & MATER	E	2,305	2,127	4,500	779	2,500	4,000
G8130.42	SEWAGE TREAT & DISPOSAL - UTILITIES	E	151,452	91,063	150,000	44,771	90,000	120,000
G8130.44	SEWAGE TREAT & DISPOSAL - PRO & TECH SERV	E	276	511	1,000	32,330	35,000	1,000
G8130.46	SEWAGE TREAT & DISPOSAL - OPERATION & MAINT	E	45,438	61,755	75,000	53,563	65,000	80,000
G8130.47	SEWAGE TREAT & DISPOSAL - MISCELLANEOUS	E	8,000	8,000	8,000	8,000	8,000	8,000
	SUBTOTAL - SEWAGE TREATMENT		269,727	227,530	313,500	190,601	278,500	318,000
	Total HOME AND COMMUNITY SERVICES		444,470	342,472	453,400	264,600	412,136	506,200
G90	EMPLOYEE BENEFITS							
G9010.8	NYS RETIREMENT	E	14,139	10,226	13,500	10,283	10,283	14,000
G9030.8	SOCIAL SECURITY	E	11,455	10,972	14,000	8,119	14,000	15,500
G9040.8	WORKERS COMPENSATION	E	5,724	5,881	5,250	5,219	5,219	4,800
G9050.8	UNEMPLOYMENT INSURANCE	E	-	-		-	-	
G9060.8	HOSPITAL & MEDICAL INSURANCE	E	50,167	65,635	60,340	19,643	45,094	68,000
G9070.8	DENTAL INSURANCE	E	2,159	2,535	3,080	1,347	1,786	2,800
G9089.8	UNIFORMS	E	1,050	700	1,050	1,050	1,050	1,050
	Total EMPLOYEE BENEFITS		84,694	95,949	97,220	45,661	77,432	106,150
G97	DEBT SERVICE							
G9710.6	SERIAL BONDS - PRINCIPAL	E	110,000	120,330	120,000	60,000	60,000	60,000
G9710.61	SERIAL BONDS - PRINCIPAL (2008) (PHASE 1)	E	90,633	91,900	91,900	91,900	91,900	91,900
G9710.62	SERIAL BONDS - PRINCIPAL (5 STREETS)	E	-	358,630	358,630	-	358,630	358,630
G9710.63	SERIAL BONDS - PRINCIPAL (2024) (PHASE 2)							312,000
G9710.7	SERIAL BONDS - INTEREST	E	24,011	16,674	9,470	5,761	5,761	2,000
G9710.71	SERIAL BONDS - INTEREST	E	-	-	-	-	-	-
G9710.73	SERIAL BONDS - INTEREST							-
G9730.6	BOND ANTICIPATION NOTES - PRINCIPAL	E	-	-	139,500	-	-	-
G9730.7	BOND ANTICIPATION NOTES - INTEREST	E	-	-	419,923	-	-	-
G9790.6	STATE LOANS - PRINCIPAL (SHORT-TERM 5 STREETS)	E	167,500	0	-	-	-	-
	Total DEBT SERVICE		392,144	587,534	1,139,423	157,661	516,291	824,530

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G99	INTERFUND TRANSFERS					-	-	
G9950.9	TRANSFERS TO CAPITAL FUNDS	E	16,429	527,859		488,932	488,932	
G962	BUDGETARY PROVISION FOR OTHER USES	E	67,500	67,500	37,500	-	37,500	35,000
	(To / G233 - Sewer Equipment Reserve - \$25,000 - Sweeper)							
	(To / G232 Sludge Removal - \$10,000)							
	Total INTERFUND TRANSFERS		83,929	595,359	37,500	488,932	526,432	35,000
	TOTAL EXPENDITURES		1,027,127	1,644,250	1,776,443	978,029	1,554,793	1,521,980

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G12	DEPARTMENTAL INCOME							
G2120	SEWER RENTS	R	1,196,456	1,392,788	1,336,000	635,055	1,300,000	1,420,000
G2122	SEWER SERVICE CHARGE	R	13,000	4,500	-	1,900	1,900	-
G2128	INTEREST & PENALTIES	R	2,918	3,357	3,000	3,532	6,000	3,000
G2401	INTEREST & EARNINGS	R	101	20,062	500	69,749	120,000	65,000
G2401R	INTEREST & EARNINGS - RESERVES	R	56	10,814	500	52,709	80,000	50,000
G2410	RENTAL OF REAL PROPERTY	R	-	-	-	-	-	-
G2660	SALES OF REAL PROPERTY	R	-	650	-	-	-	-
G2665	SALES OF EQUIPMENT	R	-	-	-	2,100	2,100	-
G2680	INSURANCE RECOVERY	R	-	-	-	-	-	-
G2701	REFUNDS OF PRIOR YEARS EXPENDITURES	R	2,500	-	-	100	100	-
G2770	UNCLASSIFIED REVENUE	R	-	182	-	-	200	-
G3089	OTHER STATE AID - BONDS	R	19,282	15,885	9,275	5,563	15,900	7,529
G3910	CONSERVATION PROGRAMS	R	-	-	-	-	-	-
G3990	SEWER CAPITAL PROJECTS	R	-	-	-	-	-	-
G5031	INTERFUND TRANSFERS	R	-	520,805	-	-	380,500	-
G5710	PROCEEDS OF SERIAL BONDS	R	-	-	-	-	-	-
G511	APPROPRIATED RESERVE		0	0	-	-	-	-
	TOTAL REVENUE		1,234,313	1,969,043	1,349,275	770,708	1,906,700	1,545,529
	NET REVENUE LESS EXPENDITURES		207,186	324,793	(427,168)	(207,321)	351,907	23,549