Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A1	**GENERAL GOVERNMENT SUPPORT**				
A1010.1	BOARD OF TRUSTEES - PERSONAL SERVICES	E	10,865	10,865	**10,865**
A1010.4	BOARD OF TRUSTEES - CONTRACTUAL	E	517	500	**500**
	TOTAL BOARD OF TRUSTEES		*11,382*	*11,365*	***11,365***
A1110.1	VILLAGE JUSTICE - PERSONAL SERVICES	E	-	-	-
A1110.2	VILLAGE JUSTICE - EQUIPMENT	E	-	-	-
A1110.41	VILLAGE JUSTICE - SUPPLIES & MATERIALS	E	-	-	-
A1110.44	VILLAGE JUSTICE - PROFESSIONAL & TECHNICAL	E	1,000	-	-
A1110.46	VILLAGE JUSTICE - OPERATION & MAINTENANCE	E	-	-	-
	TOTAL VILLAGE JUSTICE		*1,000*	-	-
A1210.1	MAYOR - PERSONAL SERVICES	E	6,305	6,305	**6,305**
A1210.2	MAYOR - EQUIPMENT	E	-	-	-
A1210.4	MAYOR - CONTRACTUAL	E	398	550	**550**
	TOTAL MAYOR		*6,703*	*6,855*	***6,855***
A1325.1	TREASURER - PERSONAL SERVICES	E	36,774	43,000	**42,000**
A1325.2	TREASURER - CAPITAL OUTLAY	E	-	-	**1,300**
A1325.2R	TREASURER - CAPITAL OUTLAY RESERVE	E	-	-	
A1325.41	TREASURER - SUPPLIES & MATERIALS	E	938	1,700	**1,700**
A1325.44	TREASURER - PROFESSIONAL & TECH SERV	E	13,260	17,000	**24,000**
A1325.46	TREASURER - OPERATION & MAINTENANCE	E	777	1,900	**2,000**
	TOTAL TREASURER		*51,749*	*63,600*	***71,000***
A1362.4	TAX ADVERTISING & EXPENSE - CONTRACTUAL	E	1,889	2,200	**2,200**
	TOTAL TAX ADVERTISING & EXPENSE		*1,889*	*2,200*	***2,200***
A1420.4	LAW - CONTRACTUAL	E	35,494	40,000	**60,000**
	TOTAL LAW		*35,494*	*40,000*	***60,000***
A1450.4	ELECTIONS - CONTRACTUAL	E	2,217	2,000	**2,400**
	TOTAL ELECTIONS		*2,217*	*2,000*	***2,400***

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A1460.4	RECORDS MANAGEMENT OFFICER - OPER & MAINT	E	-	-	-
	TOTAL RECORDS MANAGEMENT		-	-	-
A1490.1	PUBLIC WORKS ADMINISTRATION - PERS SERV	E	26,529	27,000	**28,000**
A1490.2	PUBLIC WORKS ADMINISTRATION - EQUIPMENT	E	-	-	
A1490.41	PUBLIC WORKS ADMIN - SUPPLIES & MATERIAL	E	2	500	**500**
A1490.42	PUBLIC WORKS ADMIN - UTILITIES	E	1,480	1,500	**1,500**
A1490.44	PUBLIC WORKS ADMIN - PROFESSIONAL & TECHNICAL	E	50	-	
A1490.46	PUBLIC WORKS ADMIN - OPERATION & MAINTENANCE	E	272	1,000	**1,000**
	TOTAL PUBLIC WORKS ADMIN.		*28,333*	*30,000*	***31,000***
A1620.1	BUILDINGS - PERSONAL SERVICES	E	8,838	10,000	**14,500**
A1620.2	BUILDINGS - CAPITAL OUTLAY	E	2,533	-	
A1620.2R	BUILDINGS - CAPITAL OUTLAY RESERVE	E	-	-	
A1620.41	BUILDINGS - SUPPLIES & MATERIALS	E	733	1,800	**1,800**
A1620.42	BUILDINGS - UTILITIES	E	3,676	4,000	**5,000**
A1620.44	BUILDINGS - PROFESSIONAL & TECHNICAL SERV	E		1,800	
A1620.46	BUILDINGS - OPERATION & MAINTENANCE	E	16,478	15,000	**17,000**
	TOTAL BUILDINGS		*32,258*	*32,600*	***38,300***
A1640.1	CENTRAL GARAGE - PERSONAL SERVICES	E	17,982	30,000	**30,000**
A1640.2	CENTRAL GARAGE - CAPITAL OUTLAY	E	-	-	**6,000**
A1640.2R	CENTRAL GARAGE - CAPITAL OUTLAY RESERVE	E		-	
A1640.42	CENTRAL GARAGE - UTILITIES	E	4,730	7,500	**7,500**
A1640.44	CENTRAL GARAGE - PROFESSIONAL & TECHNICAL SERV	E	-	-	
A1640.46	CENTRAL GARAGE - OPERATION & MAINT	E	12,831	18,000	**23,000**
	TOTAL CENTRAL GARAGE		*35,543*	*55,500*	***66,500***
A1680.44	CENTRAL DATA PROCESSING - PRO & TECH SERVICES	E	8,351	6,000	**6,200**
	TOTAL CENTRAL DATA PROCESSING		*8,351*	*6,000*	***6,200***
A19	**SPECIAL ITEMS**				
A1910.4	UNALLOCATED INSURANCE	E	39,714	42,000	**31,700**
A1920.4	MUNICIPAL ASSOCIATION DUES	E	1,883	2,000	**2,100**

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A1950.4	TAXES & ASSESSMENTS ON VILLAGE PROPERTY	E	-	-	
A1990.4	CONTINGENT ACCOUNT	E	-	20,000	**20,000**
A1991.4	REFUNDS - PRIOR PERIOD	E		-	**-**
	TOTAL SPECIAL ITEMS		*41,597*	*64,000*	***53,800***
	Total GENERAL GOVERNMENT SUPPORT		**256,516**	**314,120**	**349,620**
A3	**PUBLIC SAFETY**				
A3120.1	POLICE - PERSONAL SERVICES	E	369,581	510,000	**500,000**
A3120.2	POLICE - EQUIPMENT/CAPITAL OUTLAY	E	24,870	-	**18,100**
A3120.2R	POLICE - EQUIPMENT/CAPITAL OUTLAY - RESERVES	E	35,000	-	
A3120.41	POLICE - SUPPLIES & MATERIALS	E	1,475	3,000	**2,000**
A3120.42	POLICE - UTLITIES	E	6,533	6,000	**6,500**
A3120.44	POLICE - PROFESSIONAL & TECHNICAL SERVICES	E	8,409	12,000	**20,000**
A3120.46	POLICE - OPERATION & MAINTENANCE	E	19,908	18,000	**19,500**
A3120.47	POLICE - MISCELLANEOUS	E	-	2,000	**2,000**
A3120.49	POLICE - FUEL	E	12,540	15,000	**18,000**
	TOTAL POLICE		*478,316*	*566,000*	***586,100***
A3320.1	ON STREET PARKING - PERSONAL SERVICES	E		1,000	**1,000**
A3320.46	ON STREET PARKING - OPERATION & MAINTENANCE	E	-	-	**-**
	TOTAL ON STREET PARKING		-	*1,000*	***1,000***
A3410.1	FIRE DEPARTMENT - PERSONAL SERVICES	E	115	-	**-**
A3410.2	FIRE DEPARTMENT - CAPITAL OUTLAY	E	-	10,000	**10,000**
A3410.4	FIRE DEPARTMENT - CONTRACTUAL	E	67,240	74,100	**76,400**
	TOTAL FIRE DEPARTMENT		*67,355*	*84,100*	***86,400***
A3510.4	CONTROL OF DOGS - CONTRACTUAL	E	*741*	5,000	**2,000**
	TOTAL CONTROL OF DOGS		*741*	*5,000*	***2,000***
	Total PUBLIC SAFETY		**546,412**	**656,100**	**675,500**

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A4	**PUBLIC HEALTH**				
A4010.1	PUBLIC HEALTH - PERSONAL SERVICES	E	550	550	**550**
	Total PUBLIC HEALTH		**550**	**550**	**550**
A5	**TRANSPORTATION**				
A5010.41	STREET ADMINISTRATION - SUPPLIES & MATERIALS	E	41,778	50,000	**50,000**
	TOTAL STREET ADMINISTRATION		*41,778*	*50,000*	***50,000***
A5110.1	STREET MAINTENANCE - PERSONAL SERVICES	E	67,411	90,000	**90,000**
A5110.2	STREET MAINTENANCE - CAPITAL OUTLAY	E	4,200	55,000	**93,000**
A5110.2R	STREET MAINTENANCE - CAP OUTLAY/RESERVE	E	-	-	
A5110.44	STREET MAINTENANCE - PRO. & TECH. SERV	E	-	-	
A5110.46	STREET MAINTENANCE - OPERATION & MAINT.	E	21,874	30,000	**30,000**
	TOTAL STREET MAINTENANCE		*93,485*	*175,000*	***213,000***
A5112.2	PERMANENT IMPROVEMENTS - CAPITAL OUTLAY	E	137,070	156,000	**120,000**
	TOTAL PERMANENT IMPROVEMENTS		*137,070*	*156,000*	***120,000***
A5142.1	SNOW REMOVAL - PERSONAL SERVICES	E	23,589	65,000	**70,000**
A5142.11	SNOW REMOVAL - SANDING - PERS SERV	E	5,682	12,000	**15,000**
A5142.2	SNOW REMOVAL - EQUIPMENT	E		55,000	**55,000**
A5142.2R	SNOW REMOVAL - EQUIPMENT - RESERVE	E	-	-	
A5142.4	SNOW REMOVAL - CONTRACTUAL	E	10,065	15,000	**15,000**
A5142.41	SNOW REMOVAL - SANDING - CONTRACTUAL	E	14,969	22,000	**20,000**
	TOTAL SNOW REMOVAL		*54,305*	*169,000*	***175,000***
A5182.42	STREET LIGHTING - UTILITIES	E	19,139	63,000	**63,000**
	TOTAL STREET LIGHTING		*19,139*	*63,000*	***63,000***

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A5410.1	SIDEWALKS - PERSONAL SERVICES	E	6,003	5,500	**6,000**
A5410.46	SIDEWALKS - OPERATIONS & MAINT	E	3,558	5,000	**5,000**
	TOTAL SIDEWALKS		*9,561*	*10,500*	***11,000***
A5650.2	OFF-STREET PARKING	E	-	-	-
A5650.44	OFF-STREET PARKING - PRO & TECH SERV	E	-	-	-
	TOTAL OFF-STREET PARKING		-	-	-
	Total TRANSPORTATION		**355,338**	**623,500**	**632,000**
A6	**ECONOMIC ASSISTANCE AND OPPORTUNITY**				
A6789.4	OTHER ECONOMIC DEVELOPMENT	E	7,101	-	-
	TOTAL OTHER ECONOMIC DEVELOPMENT		*7,101*	-	-
	Total ECONOMIC ASSISTANCE		**7,101**	-	-
A7	**CULTURE AND RECREATION**				
A7110.1	PARKS - PERSONAL SERVICES	E	18,114	22,000	**25,000**
A7110.2	PARKS - EQUIP. & CAPITAL OUTLAY	E	-	20,000	
A7110.2R	PARKS - CAPITAL OUTLAY RESERVE	E	-	-	
A7110.42	PARKS - UTILITIES	E	1,713	2,000	**2,000**
A7110.44	PARKS - PROFESSIONAL & TECH SERVICES	E		1,800	**30,000**
A7110.46	PARKS - OPERATION & MAINTENANCE	E	17,614	18,000	**18,000**
	TOTAL PARKS		*37,441*	*63,800*	***75,000***
A7180.21	SPECIAL RECREATIONAL FACILITIES - SKATE EQUIP	E	-		
A7180.41	SPECIAL RECREATIONAL FACILITIES - SKATE	E	14,220	16,000	**16,000**
	TOTAL SPECIAL RECREATIONAL FACILITIES - SKATE		*14,220*	*16,000*	***16,000***
A7270.4	BAND CONCERTS - CONTRACTUAL	E	4,000	4,000	**4,000**
	TOTAL BAND CONCERTS		*4,000*	*4,000*	***4,000***
A7410.4	LIBRARY - CONTRACTUAL	E	5,000	5,000	**5,000**
	TOTAL LIBRARY		*5,000*	*5,000*	***5,000***

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A7510.4	HISTORIAN - CONTRACTUAL	E	300	350	**350**
	TOTAL HISTORIAN		*300*	*350*	***350***
A7560.4	OTHER PERFORMING ARTS - CONTRACTUAL	E	3,302	5,500	**5,500**
	TOTAL OTHER PERFORMING ARTS		3,302	*5,500*	***5,500***
A7620.4	ADULT RECREATION - CONTRACTUAL	E	500	500	**500**
	TOTAL ADULT RECREATION		*500*	*500*	***500***
A7989.1	RECREATION PROGRAM - PERSONAL SERVICES	E	-	-	-
A7989.44	RECREATION PROGRAM - PRO & TECH SERVICES	E	-	-	-
A7989.46	RECREATION PROGRAM - OPERATION & MAINTEN	E	65,675	55,000	**30,000**
	TOTAL RECREATION PROGRAM		*65,675*	*55,000*	***30,000***
	Total CULTURE AND RECREATION		**127,136**	**150,150**	**136,350**
A8	**HOME AND COMMUNITY SERVICES**				
A8010.4	ZONING - CONTRACTUAL	E	7,675	8,000	**8,050**
	TOTAL ZONING		*7,675*	*8,000*	***8,050***
A8020.4	PLANNING - CONTRACTUAL	E	7,630	8,000	**8,050**
	TOTAL PLANNING		*7,630*	*8,000*	***8,050***
A8160.1	REFUSE & GARBAGE - PERSONAL SERVICES	E	4,099	6,000	**6,000**
A8160.46	REFUSE & GARBAGE - OPERATION & MAINTENANCE	E	1,415	2,100	**2,100**
	TOTAL REFUSE & GARBAGE		*5,514*	*8,100*	***8,100***
A8170.1	STREET CLEANING - PERSONAL SERVICES	E	9,237	15,000	**17,000**
A8170.2R	STREET CLEANING - CAPITAL OUTLAY RESERVE	E	-	-	-
A8170.46	STREET CLEANING - OPERATION & MAINTENANCE	E	19,515	7,500	**8,000**
	TOTAL STREET CLEANING		*28,752*	*22,500*	***25,000***

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A8510.1	COMMUNITY BEAUTIFICATION - PERS SERV	E	8,242	7,500	**8,500**
A8510.2	COMMUNITY BEAUTIFICATION - CAPITAL OUTLAY	E	8,800	-	**-**
A8510.42	COMMUNITY BEAUTIFICATION - UTILITIES	E	147	600	**500**
A8510.44	COMMUNITY BEAUTIFICATION - PROF & TECH SERV	E	-	-	**-**
A8510.46	COMMUNITY BEAUTIFICATION - OPERATION & MAINT	E	3,958	5,000	**5,000**
	TOTAL COMMUNITY BEAUTIFICATION		*21,147*	*13,100*	***14,000***
A8540.1	DRAINAGE - PERSONAL SERVICES	E	23,949	42,000	**40,000**
A8540.2	DRAINAGE - CAPITAL OUTLAY	E	93,697	15,000	
A8540.2R	DRAINAGE - CAPITAL OUTLAY - RESERVE	E	-	-	**-**
A8540.44	DRAINAGE - PRO & TECH SERVICES	E	-	-	**-**
A8540.46	DRAINAGE - OPERATION & MAINTENANCE	E	54,066	10,000	**20,000**
	TOTAL DRAINAGE		*171,712*	*67,000*	***60,000***
A8989.1	OTHER HOME/COMMUNITY SERVICES - PER SER	E	47,753	50,000	**60,000**
A8989.46	OTHER HOME/COMMUNITY SERV - OPER & MAINT	E	15,605	4,000	**10,000**
	TOTAL OTHER HOME/COMMUNITY SERVICES		*63,358*	*54,000*	***70,000***
	Total HOME AND COMMUNITY SERVICES		**305,788**	**180,700**	**193,200**
A90	**EMPLOYEE BENEFITS**				
A9010.8	STATE RETIREMENT	E	44,562	59,000	**71,500**
A9015.8	FIRE & POLICE RETIREMENT	E	114,657	132,000	**110,000**
A9030.8	SOCIAL SECURITY	E	46,329	74,000	**75,000**
A9040.8	WORKERS COMPENSATION	E	20,876	20,000	**15,100**
A9050.8	NYS UNEMPLOYMENT INSURANCE	E	400	1,000	**500**
A9060.8	HOSPITAL & MEDICAL INSURANCE	E	331,346	322,000	**331,000**
A9070.8	DENTAL INSURANCE	E	11,221	13,400	**13,400**
A9089.8	UNIFORMS	E	1,750	6,550	**5,750**
	Total EMPLOYEE BENEFITS		**571,141**	**627,950**	**622,250**

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A97	**DEBT SERVICE**				
A9730.6	BOND ANTICIPATION NOTE - PRINCIPAL	E	-		
A9730.7	BOND ANTICIPATION NOTE - INTEREST (Storm Drainage)	E	-		**49,300**
	Total DEBT SERVICE		-	-	**49,300**
A99	**INTERFUND TRANSFERS**				
A9901.9	TRANSFERS TO OTHER FUNDS	E	-	-	-
A9950.9	TRANSFERS TO CAPITAL FUNDS	E	-		
A962	BUDGETARY PROVISION FOR OTHER USES	E	20,000	45,000	**50,000**
	(To A233 - Police Reserve - $30,000)				
	(To A230- Equpiment Reserve- $20,000)				
	Total TRANSERS		20,000	45,000	**50,000**
	TOTAL EXPENDITURES		**2,189,982**	**2,598,070**	**2,708,770**

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
	REVENUES				2 % tax rate increase
A1001	REAL PROPERTY TAXES	R	1,776,574	2,010,628	**2,085,391**
A1081	OTHER PAYMENTS IN LIEU OF TAXES	R	9,412	2,800	**2,800**
A1090	INTEREST & PENALTIES ON REAL PROP TAXES	R	10,464	9,000	**10,000**
A1130	UTILITIES GROSS RECEIPTS TAX	R	56,034	65,000	**55,000**
A1170	FRANCHISES	R	53,786	55,000	**52,000**
A1230	TREASURER FEES	R	224	300	**200**
A1520	POLICE FEES	R	198	200	**200**
A1601	PUBLIC HEALTH FEES	R	-	-	
A1989	OTHER ECO ASSISTANCE & OPPORTUNITY INCM	R	-	-	
A2070	CONTRIBUTIONS - PRATT NORTHAM	R		-	
A2110	ZONING FEES	R	-	-	
A2115	PLANNING BOARD FEES	R	-	-	
A2260	PUBLIC SAFETY SERV FOR OTHER GOVTS	R	3,084	5,000	**6,000**
A2350	YOUTH SERVICES - OTHER GOVERNMENTS	R	27,180	19,000	
A2401	INTEREST & EARNINGS	R	111,225	60,000	**80,000**
A2401R	INTEREST & EARNINGS - RESERVES	R	37,744	20,000	**24,000**
A2530	GAMES OF CHANCE	R	40	-	
A2540	BINGO LICENSES	R	-	-	
A2590	PEDDLER'S PERMITS	R	100	-	
A2610	FINES & FORFEITED BAIL	R	2,125	-	**1,400**
A2626	FORFEITURE OF CRIME PROCEEDS	R	-	-	
A2660	SALE OF REAL PROPERTY	R		-	
A2665	SALES OF EQUIPMENT	R	4,535	-	**76,000**
A2680	INSURANCE RECOVERY	R		-	
A2701	REFUNDS OF PRIOR YEARS EXPENDITURES	R	-	-	
A2705	GIFTS & DONATIONS	R	15,000	-	
A2750	AIM RELATED PAYMENTS	R		26,030	
A2770	OTHER UNCLASSIFIED REVENUES	R	22,349	20,000	**20,000**
A3001	STATE REVENUE SHARING (PER CAPITA)	R	26,030	-	**26,030**
A3005	MORTGAGE TAX	R	17,994	18,000	**17,000**

Village of Lowville				2025-26	
Tentative Budget					
	GENERAL FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
A3021	COURT FACILITIES	R	-		
A3060	RECORDS MANAGEMENT	R	-		
A3089	STATE AID - OTHER	R	-		
A3389	OTHER PUBLIC SAFETY - STATE	R	2,040		
A3501	CONSOLIDATED HIGHWAY AID	R	129,916	156,000	**120,000**
A3589	OTHER TRANSPORTATION	R	-		
A3820	YOUTH RECREATION - STATE AID	R	26,610		
A3897	CULTURE AND RECREATION CAPITAL PROJECTS	R	-		
A3910	CONSERVATION PROGRAMS	R	-		
A3960	EMERGENCY DISASTER ASSISTANCE	R	-		
A3989	YOUTH AID OFFICER - STATE AID	R	-		
A4089	FEDERAL AID, OTHER	R	146,919		
A4389	OTHER PUBLIC SAFETY - FEDERAL	R			
A5031	INTERFUND TRANSFERS	R		-	-
A5060	RETIREMENT SYSTEM CREDITS	R	-		
A511	APPROPRIATED RESERVES				
	TOTAL REVENUE		**2,479,583**	**2,466,958**	**2,576,021**
	NET REVENUES LESS EXPENDITURES		289,601	**(131,112)**	**(132,749)**

Village of Lowville				2025-26	
Tentative Budget					
	WATER FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
F1	**GENERAL GOVERNMENT SUPPORT**				
F1680.44	CENTRAL DATA PROCESSING - PRO & TECH SERV	E	2,673	3,100	**3,200**
	Total GENERAL GOVERNMENT		***2,673***	***3,100***	***3,200***
F19	**SPECIAL ITEMS**				
F1910.4	UNALLOCATED INSURANCE	E	16,666	21,100	**31,700**
F1950.4	TAXES & ASSESSMENTS ON VILLAGE PROPERTY	E	83,948	83,700	**87,000**
F1990.4	CONTINGENT ACCOUNT	E	-	25,000	**25,000**
F1991.4	REFUNDS - PRIOR PERIODS	E	-	-	-
	Total SPECIAL ITEMS		***100,614***	***129,800***	***143,700***
F8	**HOME AND COMMUNITY SERVICES**				
F8310.1	WATER ADMINISTRATION - PERSONAL SERVICES	E	57,576	62,000	**63,000**
F8310.2	WATER ADMINISTRATION - EQUIPMENT	E	2,533	-	
F8310.41	WATER ADMINISTRATION - SUPPLIES	E	1,030	1,500	**1,500**
F8310.44	WATER ADMIN - PROFESSIONAL & TECH SERV	E	8,148	12,000	**25,000**
F8310.46	WATER ADMIN - OPERATIONS & MAINTENANCE	E	0	500	**1,000**
	SUBTOTAL - WATER ADMINISTRATION		*69,287*	*76,000*	***90,500***
F8320.1	SOURCE OF SUPPLY/POWER/PUMPING - PER SER	E	13,314	17,000	**17,000**
F8320.2	SOURCE OF SUPPLY, POWER & PUMPING - EQUI	E	11,985	-	**10,000**
F8320.2R	SOURCE OF SUPPLY, POWER & PUMP. - CAP OUTL	E	-	-	
F8320.42	SOURCE OF SUPPLY-POWER/PUMPING - UTILITIES	E	11,135	18,000	**19,000**
F8320.44	SOURCE OF SUPPLY/POWER/PUMPING - PRO & TECH	E	123	39,000	
F8320.46	SOURCE OF SUPPLY/POWER/PUMP - OPER&MAINT	E	12,717	10,000	**10,000**
	SUBTOTAL - SOURCE OF SUPPLY		*49,274*	*84,000*	***56,000***

Village of Lowville				2025-26	
Tentative Budget					
	WATER FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
F8330.1	PURIFICATION - PERSONAL SERVICES	E	106,090	110,000	**120,000**
F8330.2	PURIFICATION - CAPITAL OUTLAY	E	59,460	50,000	**25,000**
F8330.2R	PURIFICATION - EQUIP/CAP OUTLAY- RESERVE	E	-	-	
F8330.41	PURIFICATION - SUPPLIES & MATERIALS	E	2,885	8,000	**8,000**
F8330.42	PURIFICATION - UTILITIES	E	79,562	110,000	**110,000**
F8330.44	PURIFICATION - PROFESSIONAL & TECH SERV	E	1,935	8,000	**75,000**
F8330.46	PURIFICATION - OPERATION & MAINTENANCE	E	157,450	155,000	**175,000**
F8330.47	PURIFICATION - MISCELLANEOUS	E	425	450	**450**
	SUBTOTAL - PURIFICATION		*407,807*	*441,450*	***513,450***
F8340.1	TRANSMISSION & DISTRIBUTION - PERS SERV	E	49,865	72,000	**75,000**
F8340.2	TRANSMISSION & DISTRIBUTION - CAPITAL OUTLAY	E	3,194	115,000	**123,200**
F8340.2R	TRANSMISSION & DISTRIBUTION-CAP OUT-RESERVE	E	0	-	
F8340.42	TRANSMISSION & DISTRIBUTION - UTILITIES	E	24,629	35,000	**35,000**
F8340.44	TRANSMISSION & DISTRIBUTION - PROF & TECH	E	1,549	8,000	**5,000**
F8340.46	TRANSMISSION & DIST - OPERATION & MAINT	E	26,961	30,000	**50,000**
	SUBTOTAL - TRANSMISSION & DIST.		*106,198*	*260,000*	***288,200***
F8790.4	GENERAL NATURAL RESOURCES - CONTRACTUAL	E	-	10,000	**20,000**
	SUBTOTAL - GENERAL NATURAL RESOURCES		-	*10,000*	***20,000***
	Total HOME AND COMMUNITY SERVICES		***632,566***	***871,450***	***968,150***
F90	**EMPLOYEE BENEFITS**				
F9010.8	NYS RETIREMENT	E	13,711	19,000	**22,000**
F9030.8	SOCIAL SECURITY	E	16,023	20,000	**23,000**
F9040.8	WORKERS COMPENSATION	E	8,698	8,000	**6,300**
F9050.8	UNEMPLOYMENT INSURANCE	E	-	-	
F9060.8	HOSPITAL & MEDICAL INSURANCE	E	76,148	92,000	**94,000**
F9070.8	DENTAL INSURANCE	E	3,182	3,800	**3,800**
F9089.8	UNIFORMS	E	1,050	1,050	**1,050**
	Total EMPLOYEE BENEFITS		***118,812***	***143,850***	***150,150***

Village of Lowville				2025-26	
Tentative Budget					
	WATER FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
F97	**DEBT SERVICE**				
F9710.6	SERIAL BONDS - PRINCIPAL (5 STREETS)	E	65,000	65,000	**65,000**
F9710.61	SERIAL BONDS (OTHER) - PRINCIPAL	E	145,000	-	
F9710.62	SERIAL BONDS - PRINCIPAL (GRDWTR)	E		60,000	**66,000**
F9710.7	SERIAL BONDS - INTEREST (5 STREETS)	E	48,476	48,300	**47,900**
F9710.71	SERIAL BONDS (OTHER) - INTEREST	E	30,007	-	
F9710.72	SERIAL BONDS - INTEREST (GRDWTR)	E		122,500	**121,000**
F9730.6	BOND ANTICIPATION NOTE - PRINCIPAL - PALL	E		-	
F9730.7	BOND ANTICIPATION NOTE - INTEREST - PALL	E	9,670	-	
F9730.61	BOND ANTICIPATION NOTE - PRINCIPAL - 5 STREETS	E	-	-	
F9730.71	BOND ANTICIPATION NOTE - INTEREST - 5 STREETS	E	-	-	
F9790.6	STATE LOANS - PRINCIPAL - 5 STREETS	E	0	-	
F9790.7	STATE LOANS - INTEREST - 5 STREETS	E	-	-	
	Total DEBT SERVICE		***298,153***	***295,800***	***299,900***
F99	**INTERFUND TRANSFERS**				
F9901.9	TRANSFERS TO OTHER FUNDS	E	-		
F9950.9	TRANSFERS TO CAPITAL FUNDS	E	12,000		
F962	BUDGETARY PROVISION FOR OTHER USES	E	77,500	60,000	**45,000**
	(To - F232 Water Reserve - $20,000)				
	(To - F235 Water Equipment Reserve - $10,000 - Sweeper)				
	(To - F236 Municipal Facility Reserve - $15,000)				
	Total TRANSFERS		89,500	60,000	**45,000**
	TOTAL EXPENDITURES		**1,242,318**	**1,504,000**	**1,610,100**

Village of Lowville				2025-26	
Tentative Budget					
	WATER FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
F12	**DEPARTMENTAL INCOME**				
F2140	METERED SALES	R	1,389,895	1,388,000	**1,403,900**
F2144	SERVICE CHARGES	R	17,925	-	
F2148	INTEREST & PENALTIES	R	3,365	3,000	**3,200**
F2378	SERVICES FOR OTHER GOVERNMENTS	R	-	-	
F2401	INTEREST & EARNINGS	R	142,991	75,000	**130,000**
F2401R	INTEREST & EARNINGS - RESERVES	R	46,383	22,000	**40,000**
F2652	SALE OF FOREST PRODUCTS	R	0	-	
F2665	SALE OF EQUIPMENT	R	7,400	-	
F2680	INSURANCE RECOVERY	R	-	-	
F2701	REFUND OF PRIOR YEARS EXPENDITURES	R	11	-	
F2770	UNCLASSIFIED REVENUE	R	257	-	
F3089	OTHER STATE AID - BONDS	R	25,395	55,300	**54,600**
F5031	INTERFUND TRANSFERS	R	13,000	-	-
F511	APPROPRIATED RESERVE		-	-	-
	TOTAL REVENUE		**1,646,622**	**1,543,300**	**1,631,700**
	NET REVENUES LESS EXPENDITURES		404,304	**39,300**	**21,600**

Village of Lowville				2025-26	
Tentative Budget					
	SEWER FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
	AGENT FEES				
G1380.4	AGENT FEES	E	-	-	-
	CENTRAL DATA PROCESSING				
G1680.44	CENTRAL DATA PROCESSING - PRO & TECH SERV	E	2,673	3,100	**3,200**
G19	**SPECIAL ITEMS**				
G1910.4	UNALLOCATED INSURANCE	E	19,848	22,000	**31,700**
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		*19,848*	*47,000*	***56,700***
	Total GENERAL GOVERNMENT SUPPORT		***22,521***	*50,100*	***59,900***
G8	**HOME AND COMMUNITY SERVICES**				
G8110.1	SEWER ADMINISTRATION - PERSONAL SERVICES	E	57,539	62,000	**63,000**
G8110.2	SEWER ADMINISTRATION - EQUIP/CAPITAL OUTLAY	E	2,533	-	
G8110.41	SEWER ADMINISTRATION - SUPPLIES & MATERIALS	E	1,168	1,400	**1,400**
G8110.44	SEWER ADMIN - PROFESSIONAL & TECH SERV	E	7,540	9,500	**20,000**
G8110.46	SEWER ADMIN - OPERATION & MAINTENANCE	E	65	300	**500**
	SUBTOTAL - SEWER ADMINISTRATION		*68,845*	*73,200*	***84,900***
G8120.1	SANITARY SEWERS - PERSONAL SERVICES	E	41,582	50,000	**60,000**
G8120.2	SANITARY SEWERS - EQUIP/CAP OUTLAY	E	4,103	45,000	**73,000**
G8120.2R	SANITARY SEWERS - CAPITAL OUTLAY RESERVE	E	-		
G8120.42	SANITARY SEWERS - UTILITIES	E	4,987	6,000	**6,000**
G8120.44	SANITARY SEWERS - PRO & TECH SERV	E	0	-	
G8120.46	SANITARY SEWERS - OPERATION & MAINTENANCE	E	11,634	14,000	**24,000**
	SUBTOTAL - SANITARY SEWERS		*62,306*	*115,000*	***163,000***

Village of Lowville				2025-26	
Tentative Budget					
	SEWER FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
G8130.1	SEWAGE TREATMENT & DISPOSAL - PERS SERV	E	79,073	85,000	**90,000**
G8130.2	SEWAGE TREATMENT & DISPOSAL - EQUIPMENT	E	0	20,000	**29,300**
G8130.41	SEWAGE TREAT & DISPOSAL - SUPPLIES & MATER	E	1,627	4,000	**4,000**
G8130.42	SEWAGE TREAT & DISPOSAL - UTILITIES	E	95,514	120,000	**120,000**
G8130.44	SEWAGE TREAT & DISPOSAL - PRO & TECH SERV	E	34,502	1,000	**5,000**
G8130.46	SEWAGE TREAT & DISPOSAL - OPERATION & MAINT	E	84,132	80,000	**80,000**
G8130.47	SEWAGE TREAT & DISPOSAL - MISCELLANEOUS	E	8,000	8,000	**8,000**
	SUBTOTAL - SEWAGE TREATMENT		*302,848*	*318,000*	***336,300***
	Total HOME AND COMMUNITY SERVICES		**433,999**	**506,200**	**584,200**
G90	**EMPLOYEE BENEFITS**				
G9010.8	NYS RETIREMENT	E	10,283	14,000	**16,500**
G9030.8	SOCIAL SECURITY	E	12,722	15,500	**16,500**
G9040.8	WORKERS COMPENSATION	E	5,219	4,800	**3,800**
G9050.8	UNEMPLOYMENT INSURANCE	E	-		
G9060.8	HOSPITAL & MEDICAL INSURANCE	E	56,230	68,000	**70,000**
G9070.8	DENTAL INSURANCE	E	2,340	2,800	**2,800**
G9089.8	UNIFORMS	E	1,050	1,050	**1,050**
	Total EMPLOYEE BENEFITS		**87,844**	**106,150**	**110,650**
G97	**DEBT SERVICE**				
G9710.6	SERIAL BONDS - PRINCIPAL	E	120,000	60,000	
G9710.61	SERIAL BONDS - PRINCIPAL (2008) (PHASE 1)	E	91,900	91,900	**91,900**
G9710.62	SERIAL BONDS - PRINCIPAL (5 STREETS)	E	358,630	358,630	**358,333**
G9710.63	SERIAL BONDS - PRINCIPAL (2024) (PHASE 2)			312,000	**322,000**
G9710.7	SERIAL BONDS - INTEREST	E	9,469	2,000	
G9710.71	SERIAL BONDS - INTEREST	E	-	-	
G9710.73	SERIAL BONDS - INTEREST			-	
G9730.6	BOND ANTICIPATION NOTES - PRINCIPAL	E	-	-	
G9730.7	BOND ANTICIPATION NOTES - INTEREST	E	-	-	
G9790.6	STATE LOANS - PRINCIPAL (SHORT-TERM 5 STREETS)	E	0	-	
	Total DEBT SERVICE		**579,999**	**824,530**	**772,233**

Village of Lowville				2025-26	
Tentative Budget					
	SEWER FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
G99	**INTERFUND TRANSFERS**				
G9950.9	TRANSFERS TO CAPITAL FUNDS	E			
G962	BUDGETARY PROVISION FOR OTHER USES	E	67,500	35,000	**45,000**
	(To / G232 Sludge Removal - $10,000)				
	(To / G233 - Sewer Equipment Reserve - $25,000 - Sweeper)				
	(To / G234 - Sewer Municipality Facility Reserve)rve - $10,000)				
	Total INTERFUND TRANSFERS		**67,500**	35,000	**45,000**
	TOTAL EXPENDITURES		**1,191,863**	**1,521,980**	**1,571,983**

Village of Lowville				2025-26	
Tentative Budget					
	SEWER FUND	TYPE	ACTUAL	BUDGET	Tentative
ACCT	TITLE		23-24	24-25	Budget 2025-26
G12	DEPARTMENTAL INCOME				
G2120	SEWER RENTS	R	1,421,608	1,420,000	1,421,000
G2122	SEWER SERVICE CHARGE	R	22,150	-	
G2128	INTEREST & PENALTIES	R	3,532	3,000	3,300
G2401	INTEREST & EARNINGS	R	119,307	65,000	132,000
G2401R	INTEREST & EARNINGS - RESERVES	R	92,634	50,000	80,000
G2410	RENTAL OF REAL PROPERTY	R	-	-	
G2660	SALES OF REAL PROPERTY	R		-	
G2665	SALES OF EQUIPMENT	R	2,100	-	
G2680	INSURANCE RECOVERY	R	-	-	
G2701	REFUNDS OF PRIOR YEARS EXPENDITURES	R	100	-	
G2770	UNCLASSIFIED REVENUE	R	2,386	-	
G3089	OTHER STATE AID - BONDS	R	9,271	7,529	
G3910	CONSERVATION PROGRAMS	R	-	-	-
G3990	SEWER CAPITAL PROJECTS	R	-	-	-
G5031	INTERFUND TRANSFERS	R		-	-
G5710	PROCEEDS OF SERIAL BONDS	R	-	-	-
G511	APPROPRIATED RESERVE		0	-	-
	TOTAL REVENUE		1,673,088	1,545,529	1,636,300
	NET REVENUE LESS EXPENDITURES		481,225	23,549	64,317