









Village of Lowville					2026-27
Tentative Budget					
		<b>GENERAL FUND</b>	<b>TYPE</b>	<b>ACTUAL</b>	<b>BUDGET</b>
<b>ACCT</b>	<b>TITLE</b>			<b>24-25</b>	<b>25-26</b>
					<b>Budget</b>
					<b>2026-27</b>
A5410.1	SIDEWALKS - PERSONAL SERVICES	E	2,075	6,000	7,000
A5410.46	SIDEWALKS - OPERATIONS & MAINT	E	1,000	5,000	5,000
	TOTAL SIDEWALKS		3,075	11,000	12,000
A5650.2	OFF-STREET PARKING	E	-	-	-
A5650.44	OFF-STREET PARKING - PRO & TECH SERV	E	-	-	-
	TOTAL OFF-STREET PARKING		-	-	-
	Total TRANSPORTATION		412,444	632,000	766,000
A6	<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>				
A6789.4	OTHER ECONOMIC DEVELOPMENT	E	-	-	-
	TOTAL OTHER ECONOMIC DEVELOPMENT		-	-	-
	Total ECONOMIC ASSISTANCE		-	-	-
A7	<b>CULTURE AND RECREATION</b>				
A7110.1	PARKS - PERSONAL SERVICES	E	10,720	25,000	25,000
A7110.2	PARKS - EQUIP. & CAPITAL OUTLAY	E	20,413		
A7110.2R	PARKS - CAPITAL OUTLAY RESERVE	E	-	-	-
A7110.42	PARKS - UTILITIES	E	1,602	2,000	2,000
A7110.44	PARKS - PROFESSIONAL & TECH SERVICES	E	30,793	30,000	
A7110.46	PARKS - OPERATION & MAINTENANCE	E	15,427	18,000	16,000
	TOTAL PARKS		78,956	75,000	43,000
A7180.21	SPECIAL RECREATIONAL FACILITIES - SKATE EQUIP	E	-		
A7180.41	SPECIAL RECREATIONAL FACILITIES - SKATE	E	69,479	16,000	16,000
	TOTAL SPECIAL RECREATIONAL FACILITIES - SKATE		69,479	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

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		<b>GENERAL FUND</b>			
ACCT	TITLE	TYPE	ACTUAL 24-25	BUDGET 25-26	Budget 2026-27
A7510.4	HISTORIAN - CONTRACTUAL	E	300	350	300
	TOTAL HISTORIAN		300	350	300
A7560.4	OTHER PERFORMING ARTS - CONTRACTUAL	E	4,206	5,500	5,500
	TOTAL OTHER PERFORMING ARTS		4,206	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	98,346	40,000	28,000
	TOTAL RECREATION PROGRAM		98,346	40,000	28,000
	Total CULTURE AND RECREATION		260,788	146,350	102,300
A8	<b>HOME AND COMMUNITY SERVICES</b>				
A8010.4	ZONING - CONTRACTUAL	E	8,019	8,050	11,000
	TOTAL ZONING		8,019	8,050	11,000
A8020.4	PLANNING - CONTRACTUAL	E	8,019	8,050	11,000
	TOTAL PLANNING		8,019	8,050	11,000
A8160.1	REFUSE & GARBAGE - PERSONAL SERVICES	E	3,707	6,000	7,000
A8160.46	REFUSE & GARBAGE - OPERATION & MAINTENANCE	E	1,331	2,100	2,000
	TOTAL REFUSE & GARBAGE		5,038	8,100	9,000
A8170.1	STREET CLEANING - PERSONAL SERVICES	E	10,093	17,000	17,000
A8170.2R	STREET CLEANING - CAPITAL OUTLAY RESERVE	E	-	-	-
A8170.46	STREET CLEANING - OPERATION & MAINTENANCE	E	2,909	8,000	8,000
	TOTAL STREET CLEANING		13,003	25,000	25,000



Village of Lowville					2026-27
Tentative Budget					
		GENERAL FUND			
ACCT	TITLE	TYPE	ACTUAL 24-25	BUDGET 25-26	Budget 2026-27
A97	DEBT SERVICE				
A9730.6	BOND ANTICIPATION NOTE - PRINCIPAL	E	-		
A9730.7	BOND ANTICIPATION NOTE - INTEREST (Storm Drainage)	E	-	49,300	
A9789.6	OTHER LONG TERM DEBT - PRINCIPAL (Street Lighting)	E			36,700
A9789.7	OTHER LONG TERM DEBT - INTEREST (Street Lighting)	E			5,500
	Total DEBT SERVICE		-	49,300	42,200
A99	INTERFUND TRANSFERS				
A9901.9	TRANSFERS TO OTHER FUNDS	E	-	-	-
A9950.9	TRANSFERS TO CAPITAL FUNDS	E	7,954		
A962	BUDGETARY PROVISION FOR OTHER USES (To A233 - Police Reserve - \$25,000)	E	45,000	50,000	25,000
	Total TRANSFERS		52,954	50,000	25,000
	<b>TOTAL EXPENDITURES</b>		<b>2,400,973</b>	<b>2,794,270</b>	<b>3,036,380</b>

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Tentative Budget		BUDGET	
GENERAL FUND		BUDGET	
ACCT	TITLE	24-25	25-26
		2026-27	Budget
			2026-27
	REVENUES		10% less than last year rate
A1001	REAL PROPERTY TAXES	2,011,472	2,085,391
A1081	OTHER PAYMENTS IN LIEU OF TAXES	5,207	2,800
A1090	INTEREST & PENALTIES ON REAL PROP TAXES	11,634	10,000
A1130	UTILITIES GROSS RECEIPTS TAX	71,647	55,000
A1170	FRANCHISES	52,758	52,000
A1230	TREASURER FEES	308	200
A1520	POLICE FEES	207	200
A1601	PUBLIC HEALTH FEES	-	-
A1989	OTHER ECO ASSISTANCE & OPPORTUNITY INCM	-	-
A2070	CONTRIBUTIONS - PRATT NORTHAM	-	-
A2110	ZONING FEES	-	-
A2115	PLANNING BOARD FEES	-	-
A2260	PUBLIC SAFETY SERV FOR OTHER GOVTS	6,870	6,000
A2350	YOUTH SERVICES - OTHER GOVERNMENTS	9,573	
A2401	INTEREST & EARNINGS	135,926	80,000
A2401R	INTEREST & EARNINGS - RESERVES	25,050	24,000
A2530	GAMES OF CHANCE	10	-
A2540	BINGO LICENSES	-	-
A2590	PEDDLER'S PERMITS	50	-
A2610	FINES & FORFEITED BAIL	2,035	1,400
A2626	FORFEITURE OF CRIME PROCEEDS	-	-
A2660	SALE OF REAL PROPERTY	-	-
A2665	SALES OF EQUIPMENT	21,405	76,000
A2680	INSURANCE RECOVERY	-	-
A2701	REFUNDS OF PRIOR YEARS EXPENDITURES	1,605	-
A2705	GIFTS & DONATIONS	5,356	-
A2750	AIM RELATED PAYMENTS		
A2770	OTHER UNCLASSIFIED REVENUES	119,566	20,000
A3001	STATE REVENUE SHARING (PER CAPITA)	26,030	26,030
A3005	MORTGAGE TAX	17,117	17,000

